

City of Fayetteville

Privilege License Tax Schedule

Privilege License taxes are required to be paid before beginning operation of all types of businesses located within the City limits of Fayetteville, except for those businesses who have been exempted by Federal, State or local authority. Those businesses located outside the city that are doing business within the City limits are also required to obtain a Privilege License.

Listed below are Tax Sections A, B and C. Please review each section for the tax(es) that may apply to your business activity.

Note: Some businesses with various types of activities may be required to pay a tax under more than one section of this Privilege License Tax Schedule.

Section A - Privilege License Taxes Based on Gross Sales/Receipts/Income

Businesses that are taxed under this section will use the tax table shown below to calculate the tax amount due. The tax amount is based on annual gross sales/receipts/income. **NEW BUSINESSES** should estimate gross receipts from their start date until June 30th, and apply the estimated amount to the tables below. **Exclude any income from business activities taxed under Sections B and C.** The license year runs from July 1st until June 30th.

TAX SCHEDULE A

Gross Sales/Receipt	License Tax	Additional
\$0 - \$500,000	\$50.00	Taxes from Section B and Section C
\$500,001 - \$1,000,000	\$.10 per \$1000	must be paid in addition to any taxes
\$1,000,001 - \$5,000,000	\$.20 per \$1000	from Section A
Over \$5,000,000	\$.30 per \$1000	

TAX SCHEDULE B

CODE	DESCRIPTION	TAX	CODE	DESCRIPTION	TAX
208	Amusement-pinball, rides skating rinks, swimming pools	\$25.00	404	Hotel, Motel/per room (\$25.00 minimum)	\$ 1.00
	Amusement - Circuses, Menageries, Wild West, Dog and/or Pony Shows - per day	25.00	364	Ice Cream, Manufacturing/Wholesale	12.50
407	Amusement-Moving Pictures - per screen	200.00	247	Ice Cream/Retail Sales	2.50
169	Amusements-Outdoor Theaters	100.00	435	Itinerant Salesman/Merchant	100.00
185	Amusements - not otherwise taxed	25.00		Laundries & Linen Supply	
497	Automobile Dealers - per location	25.00	373	Steam or electric laundry/per site	50.00
	Automobile Dealers		375	Solicitors of laundry to be done outside town	12.50
	Seasonal, Temporary, Transient, or Itinerant	300.00	378	Loan Agencies or Brokers	100.00
201	Auto Equipment, Wholesale	37.50	402	Mobile Home Sales	25.00
200	Auto Equipment, Retail	12.50	405	Motorcycle Dealers	12.50
226	Barber/Beautyshop/per operator	2.50	410	Musical Instruments - each agent	5.00
235	Bicycles & Accessories	25.00	411	Musical Machines	5.00
206	Billiard and Pool Tables - per location	25.00	424	Packing Houses	100.00
249	Bowling Alley - each alley	10.00	428	Pawnbrokers	100.00
250	Branch/Chain (home location within NC is exempt)	50.00		Peddlers	
286	Collecting Agencies	50.00	430	On Foot, per individual	10.00
451	Dry Cleaning Plants or Soliciting in town	50.00	433	With Vehicle, per vehicle	25.00
451	Dry Cleaning Pick Up Station - no local plant	50.00	438	Piano & Organ (Sale, Repair, Maintenance)	5.00
	Dry Cleaning Pick Up Station - Plant in town	0.00		Radios & TV	
308	Electronic Video Games, Machines/per machine	5.00	457	Retail, repair, maintenance & accessories	5.00
421	Elevator, Installation-if office in town	100.00		Restaurant, Caf�, Cafeteria (Health permit required)	
	Employment Agency, Permanent Placement for Fee		181	0-4 seats	25.00
310	Placing out of state	100.00	255	5 or more seats	42.50
311	Placing within state/per site	100.00	465	Security Dealers/Brokers	50.00
	Firearms & Other Weapons		466	Service Station	12.50
441	Pistols, shotguns, rifles, etc.	50.00	481	Sundries-sandwiches, soft drinks, tobacco, etc.	4.00
442	Bowie knives,daggers,sling-shots, etc.	200.00	485	Telegraph Companies	50.00
439	Flea Market Operator	200.00	487	Tobacco Warehouse - each	50.00
433	Frozen Meat Trucks		492	Trailer Dealer	25.00
	Health Inspection required/Peddler w/Vehicle	25.00	331	Undertakers and Coffin Dealers-Retail	50.00
	Funeral Home-see undertakers		495	Video Movies-Rental (no admission fee)	25.00
	Garage-see Service Station			Beer Dealers - Retail	37.50
336	Gas & Oil Dealers	50.00	231	On premises beer	15.00
228	Beer Dealers - Wholesale	37.50	232	Off premises beer, in the original container	5.00
230	Wine Dealers - Wholesale	37.50	233	On premises wine	15.00
229	Beer and Wine Dealers - Wholesale	62.50	234	Off premises wine, in the original container	10.00

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TAX SCHEDULE C

CODE	DESCRIPTION	TAX	CODE	DESCRIPTION	TAX
245	Boarding Houses/per room (\$25 minimum)	1.00		Manufacturers	
	Escort, Dating Services	100.00	385	Bagging, burlap, ties, etc. or reworkers or dealers ir	25.00
	Catering Trucks (Health Inspection Required)	50.00	386	Candy	25.00
	Dancing Schools		387	Medicine	50.00
545	Instructors 3 or Less	10.00	388	Mattresses, employing 5 people or less	25.00
546	Instructors More than 3	50.00	389	Mattresses, employing more than 5 people	50.00
321	Fortune Tellers, Palmist, etc	1000.00	390	Welding machines, manufacturer or dealer	25.00
483	Tattooing	1000.00	391	Window shades, including venetian blinds	25.00
	Bankrupt or Fire Sales (City Clerk's Office)		392	Any person engaging in manufacturing of any article not hereinbefore enumerated, employing 5 people or less	25.00
	For first week of sale	100.00			
	Each succeeding day	10.00			
192	Visual Shows - per machine	25.00	393	Any person engaging in manufacturing of any article not hereinbefore enumerated, employing more than 5 people	50.00
600	Topless Entertainment	100.00			
307	Electric Power Companies	1200.00			
335	Natural Gas Companies	1000.00			

TAX SCHEDULE D

Miscellaneous					
	Every person engaged in business carried on or enjoyed within corporate limits of the city shall apply for and pay a privilege license tax unless specifically exempted by a local, state or federal authority. In those cases where a privilege license tax amount cannot be determined the tax amount using the following basis:			The number of full- or part-time employees to be used in determining this tax shall be the maximum number of full- or part-time employees working out of this business location at any one time during the license year and shall include owners, managers and persons compensated in any way, including commission for work done at or for this business location.	
	*(1) to (5) Full- or Part-time employees at any one time during the year	150.00		*(21) to (25) Full- or Part-time employees at any one time during the year	750.00
	*(6) to (10) Full- or Part-time employees at any one time during the year	300.00		*(26) to (30) Full- or Part-time employees at any one time during the year	900.00
	*(11) to (15) Full- or Part-time employees at any one time during the year	450.00		*(31) to (35) Full- or Part-time employees at any one time during the year	1050.00
	*(16) to (20) Full- or Part-time employees at any one time during the year	600.00		*(36) or more Full- or Part-time employees at any one time during the year.	1200.00

TAX SCHEDULE E (EXEMPT FROM TAX)

Accountant - Public	Mortician/Embalmer
Alarm Systems	Oculist
Architect	Office Machines, Home Appliances, Computer Hardware
Attorney-At-Law	Optician
Bank	Optometrist
Chiropracist	Osteopath
Chiropractor	Pest Control Applicators
Cooperative Association	Photographer, Canvasser for Photographer
Dentist	Physician
Engineer - Professional	Private Detective/Investigator
Film - Manufacturer/Distributor	Real Estate Agent
Installment Paper Dealers	Surgeon
Insurance Agents	Veterinarians
Land Surveyors	Vending and weighing machines (5 or more)
Landscape Architect	Wholesale Distributors of motor fuel