

TOWN OF ABERDEEN PRIVILEGE LICENSE TAX SCHEDULE

Note: Some businesses may have more than one flat tax associated with the business/service.

	DESCRIPTION	FLAT TAX
A		
A01	<p><u>ABC Permit, Retail:</u> A person or business holding a retail ABC permit for an establishment located in Town shall also pay a business privilege license tax. See also, "Beer and Wine Wholesaler." G.S. § 105-113.77 Note: After the first ABC license is purchased, the privilege license tax for each additional ABC license purchased shall be 110% of the base tax for the additional license. For example, if a person who already holds an on-premises malt beverage license acquires an off-premises malt beverage license, he would pay a privilege license tax of \$5.50 for the second license.</p>	15.00
A02		5.00
A03		15.00
A04		10.00
A05	<p><u>Advertising, Outdoor:</u> Engaging in the business of outdoor advertising by placing, erecting, or maintaining one or more outdoor advertising signs or structures of any nature by means of signboards, poster boards, painted bulletins, or other painted matter; or any other outdoor advertising devices, erected upon the grounds, walls, or roofs of buildings. G.S. § 105-86.</p> <p><u>Exemptions:</u></p> <ul style="list-style-type: none"> - Advertising signs of movie theaters that receive a business privilege license; - Notices posted by a public authority or required by law in any legal proceedings; - A sign of sixty (60) square feet or less bearing an announcement of any city or town advertising itself if the sign is maintained at public expense; and - A sign advertising a person's own business containing twelve (12) square feet or less and displayed in nor more than five (5) counties. 	35.00
A06	<p><u>Amusements, General:</u> Giving, offering, or managing any form of entertainment or amusement for which admission is charged. The tax is calculated for each day of the event at each location. This use includes the giving or managing of any dance or athletic contest of any kind that charges an admission fee in excess of fifty cents (\$.50). This use does not include uses classified under "Arcade, General"; "Arcade, Electronic Video Games"; "Billiard and Pool Tables"; or "Bowling Alleys." G.S. § 105-37.1.</p> <p><u>Exemptions:</u></p> <ul style="list-style-type: none"> - Exempt when managed and/or conducted by a religious, charitable, benevolent, fraternal, educational or other nonprofit organization as a fundraiser of limited duration; - The North Carolina symphony; - Exhibits, shows, attractions, and amusements operated by an agricultural association with a permit from the N.C. secretary of revenue to operate without paying the license tax; - Outdoor historical dramas; - A person exempt from N.C. income tax who operates a teen center; - Arts festivals held by a person exempt from N.C. income tax, provided the following conditions are met: (i) the person holds no more than two arts festivals per year, (ii) each of the arts festivals last no more than seven days, and (iii) the arts festivals are held outdoors on public property and involve a variety of exhibitions and activities; and - Community festivals held by a person exempt from N.C. income tax provided the following conditions are met: (i) the person holds no more than one community festival a year, (ii) the community festival lasts no more than seven days, and (iii) the community festival involves a variety of exhibitions and 	25.00 Per day/ per location

	activities, the majority of which are held outdoors and are open to the public.	
A07	<p><u>Arcades, General</u>: Operating a bagatelle table; merry-go-round or other riding device; hobbyhorse; switchback railway (i.e. a roller coaster); beach bingo parlor; bingo parlor; pinball machines; other amusements of a like kind; or a place for other games or play with or without name at a permanent location. Per location. This use does not include uses classified under "Amusements, General"; "Arcade, Electronic Video Games"; "Billiard and Pool Tables," or "Bowling Alleys." G.S. § 105-102.5 (b)(8).</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - When managed and/or conducted by a religious, charitable, benevolent, fraternal, educational or other nonprofit organization as a fundraiser of limited duration. - Facilities that are used exclusively for private amusement and/or exercise. 	25.00 Per location
A08	<p><u>Arcades, Electronic Video Game</u>: Owning or operating machines that play electronic video games when a coin or other thing of value is deposited in the machine. A person or firm is engaged in the business of owning or operating an electronic video game machine if he or she has a machine located at his or her own place of business or if he or she places or exhibits machines at business locations other than his own. This use does not include "Electronic Gaming Operations." G.S. § 105-66.1.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - Any business that pays this tax shall not also be liable for the tax under "Arcades, General," "Shooting Gallery or Shooting Range," "Skating Rink," "Sports Facility," or "Swimming Pool." 	5.00 Per machine
A06	<u>Athletic Contests</u> : See, "Amusements, General."	
A11	<u>Automobile Body Shop</u> : See, "Automobile Service Station."	
A09	<p><u>Automobile Dealers, Permanent/Year-Round</u>: Engaging in the business of buying, selling, distributing, servicing, storing, or exchanging motor vehicles, semitrailers, tires, tools, batteries, electrical equipment, lubricants, or automotive equipment, radios designed for exclusive use in automobiles and supplies. G.S. § 105-89(c).</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - The tax may not be levied on dealers in semitrailers weighing not more than 500 pounds and carrying not more than a 1,000 pound load that are to be towed by passenger cars or on dealers of four-wheel, farm-type wagons equipped with rubber tires and designed to be pulled or towed by passenger cars or farm tractors. - Any person that deals exclusively in motor fuels and lubricants and who has paid the tax levied for an Automobile Service Station may not also be taxed as an Automobile Dealer. - Premises on which cars are stored or sold, if owned or operated by a licensed dealer under the same name, shall not be considered a separate place of business when this business is conducted within the corporate limits of any city or town in which the licensed business is conducted. 	25.00
A10	<p><u>Automobile Dealers, Seasonal/Temporary</u>: Engaging in the business of buying, selling, distributing, servicing, storing, or exchanging motor vehicles, semitrailers, tires, tools, batteries, electrical equipment, lubricants, or automotive equipment, radios designed for exclusive use in automobiles and supplies. This use only includes Automobile Dealers that are of a seasonal, temporary, transient, or itinerant nature. G.S. § 105-89(c).</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - The tax may not be levied on dealers in semitrailers weighing not more than 500 pounds and carrying not more than a 1,000 pound load that are to be towed by passenger cars or on dealers of four-wheel, farm-type wagons equipped with rubber tires and designed to be pulled or towed by passenger cars or farm tractors. - Any person that deals exclusively in motor fuels and lubricants and who has paid the tax levied for an Automobile Service Station may not also be taxed as an Automobile Dealer. - Premises on which cars are stored or sold, if owned or operated by a licensed dealer under the same name, shall not be considered a separate place of business when this business is conducted within the corporate limits of any city or town in which the licensed business is conducted. 	300.00 Per location
A11	<u>Automobile Service Station</u> : Engaging in the business of servicing, storing, painting, repairing, welding, or	12.50

	upholstering automobiles, trailers, or semitrailers; or the <u>retail</u> selling and/or delivering of any tires; tools; batteries; electrical equipment; automotive accessories, including radios designed for exclusive use in automobiles; supplies; motor fuels; lubricants and/or any other such commodities. G.S. § 105-89(a). <u>Exemptions:</u> - No additional license tax shall be levied or collected from any employee, agent or salesman whose employer or principal has paid the tax for each location levied under this use. - Any person who has paid the license tax levied under this section shall not be liable for the tax under "Piano, Record Player, Etc. Sales and Repair."	
A12	<u>Automobile, Wholesale Supply Dealers:</u> Engaging in the business of buying, selling, distributing, exchanging or delivering automotive accessories, including radios designed for exclusive use in automobiles; parts; tires; tools; batteries and/or other automotive equipment or supplies; or any such commodities at wholesale. G.S. § 105-89(b). <u>Exemptions:</u> - The term "wholesale" as used in this subsection applies to manufacturers, jobbers, and others who sell to retail dealers, except manufactures of batteries. - No additional license tax shall be levied or collected from any employee, agent or salesman whose employer or principal has paid the tax for each location levied under this use. - A person who has paid the license tax levied under this section may not also be taxed as an Automobile Service Station.	37.50
A13	<u>Administrative Support Locations:</u> Any business location within the town of Aberdeen that is strictly for administrative purposes only.	50.00
B		
A13	<u>Back Office Support Location:</u> See, "Administrative Support Location."	
B01	<u>Barbershop:</u> Per operator fee for each barber, manicurist, cosmetologist, beautician, or other operator employed in the barbershop. G.S. § 160A-211(b). Note: For each licensed operator, denote N.C. State occupational license # on application and attach a copy of N.C. State occupational license to application.	2.50 Per operator
B02	<u>Beauty Salon:</u> Per operator fee for each barber, manicurist, cosmetologist, beautician, or other operator employed in the barbershop. This use includes nail salons. G.S. § 160A-211(b). Note: For each licensed operator, denote N.C. State occupational license # on application and attach a copy of N.C. State occupational license to application.	2.50 Per operator
B03 B04 B05	<u>Beer and Wine Wholesaler:</u> Engaged in the business of beer and/or wine wholesale sales and distribution. G.S. § 105-113.79. Beer wholesaler Wine wholesaler Beer and wine wholesaler <u>Exemptions:</u> - Wholesalers located outside of Town are exempt from this tax.	37.50 37.50 75.00
B06	<u>Bicycle Dealers:</u> Repairing or selling bicycles, supplies or accessories. This use does not include "Motorcycle Dealers." G.S. § 105-102(b)(2).	25.00
B07	<u>Billiard and Pool Tables:</u> Operating, renting, maintaining, or owning a building when there is a table at which billiards or pool is played, whether operated by slot or otherwise. G.S. § 105-102.5(b)(5). <u>Exemptions:</u> - Exempt if tax supported or a municipality or county otherwise contributes any portion of the operating expense. - Exempt when operated by a religious, charitable, benevolent, fraternal, educational or other nonprofit organization.	25.00
A07	<u>Bingo Parlor:</u> See, "Arcade, General."	
B08	<u>Bowling Alleys:</u> Operating a bowling alley. The tax is levied per alley kept or maintained. G.S. § 105-102.5(b)(6). <u>Exemptions:</u>	10.00 Per alley

	<ul style="list-style-type: none"> - Exempt if tax supported or a municipality or county otherwise contributes any portion of the operating expense. - Exempt when operated by a religious, charitable, benevolent, fraternal, educational or other nonprofit organization. 	
B09	<u>Business, General</u> : This use applies to all businesses not charged a privilege license tax under any other category, including under "Manufacturer, Distribution or Wholesale"; "Grocery, Retail"; or "Retail, General."	25.00
C		
R01 R02	<u>Cafeterias</u> : See, "Restaurants and Cafeterias."	
C01	<u>Campgrounds, Trailer parks or Tent camping</u> : Operating for profit a campground, camping trailer park, tent-camping area, or similar place of transient patronage, regardless of whether rental to patrons is on a daily, weekly, biweekly or monthly basis. G.S. § 105-102.5(b)(4). <u>Exemptions</u> : <ul style="list-style-type: none"> - Businesses taxed under "Restaurants and Cafeterias" are exempt from this tax. 	12.50
C02	<u>Chain stores</u> : Engaging in the business of operating or maintaining in North Carolina (i) two or more stores or mercantile establishments under the same general management, supervision, or ownership where goods wares, or merchandise are sold or offered for sale, or from which such goods, wares, or merchandise are sold or distributed at wholesale or retail; or (ii) controlling by lease, either as lessee or lessor or by contract, the manner in which any such store or stores are operated, or the varieties, character, or brands of merchandise which are sold therein. G.S. § 105-98. Note: This tax does not cover the merchandise sold. Businesses may still owe privilege license taxes for merchandise and/or services. <u>Exemptions</u> : <ul style="list-style-type: none"> - Retail or wholesale dealers in motor vehicles. - Automotive equipment and supply dealers at wholesale who do not sell other items taxable under the chain store tax. - Retail stores of nonprofit organizations engaged exclusively in the sale of merchandise processed by handicapped/disabled persons employed by nonprofit organizations in North Carolina. - Manufacturers and retail and wholesale dealers who sell fertilizers, farm chemicals, soil preparations, or seeds. - Retail outlets, commonly known as "bakery thrift stores," owned and operated by wholesale bakeries at locations apart from the wholesale bakery under the same ownership, management, and control of the wholesale bakery and used solely as retail outlets for the surplus or broken products of the wholesale bakery when the operation of such stores is only incidental to the operation of the wholesale bakery. - Franchise operations where the varieties of goods sold are controlled by contract, but the ownership of each store is separate. - Among a group of chain stores, the store designated as the principal office of the chain is exempt from this tax. 	50.00
C03	<u>Check Cashing</u> : Engaging in the business of cashing checks, drafts, or money orders for a fee as regulated by G.S. Chpt. 53, Art. 22. G.S. § 105-88. <u>Exemptions</u> : <ul style="list-style-type: none"> - Banks, savings institutions, credit unions, farm credit systems, and businesses principally engaged in the retail sale of goods or services are exempt from the tax. 	100.00
C04	<u>Circus, Menagerie or Wild West Show</u> : Engaging in the business of exhibiting performances, such as a circus, menagerie, petting zoo, wild west shows, dog show and/or pony show or any similar exhibition or performance not subject another privilege license tax. G.S. § 105-38.	25.00 Per day/ per location
C05	<u>Coffins, Retail Sales</u> : Engaging in the retail sale of coffins. G.S. § 105-46. <u>Exemptions</u> : <ul style="list-style-type: none"> - A cabinetmaker who is not an undertaker but makes coffins to order is exempt from this tax. - A manufacturer of coffins that does not sell the coffins at retail is exempt from this tax. 	50.00

C06	<p><u>Collecting Agency</u>: Engaging in the business of operating a collecting agency, defined as collecting for profit, claims, accounts, bills, notes or other money obligations for others. G.S. § 105-45.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - Licensed attorneys-at-law who collect bills as part of their practices are exempt from this tax. - A business that collects its own bills or accounts is exempt from this tax. 	50.00
C07 C08	<u>Construction Company</u> : See, "Contractor."	
C07	<p><u>Contractor, General</u>: Every person, firm, or corporation who, for a fixed price, commission, fee or wage offers or bids to construct any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage or dredging system, electric or steam railway, reservoir or dam, hydraulic power plant, transmission line, tower, dock, wharf, excavation, grading or other improvements or structure. G.S. § 105-54.</p> <p>Note: A general contractor engaging in electrical, plumbing or heating and air (HVAC) work must also purchase a <u>separate</u> business privilege license for those activities in <u>addition</u> to the general contractor business privilege license.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - No employee or subcontractor of any person or firm that has paid the general contractor's license tax shall be required to pay a general contractor's license tax for himself so long as he is employed by the holder of the license. - Plumbers, electricians and heating and air (HVAC) contractors are exempt from this tax. 	10.00
C08	<p><u>Contractor, Plumbing, Electrical and Heating and Air (HVAC)</u>: Every person, firm or corporation engaged in the business of a plumber, installing plumbing fixtures, piping or equipment, steam or gas fitter, installing hot air heating systems, installing air conditioning equipment, electrical equipment or wiring, or offering to perform such service. G.S. § 105-91.</p> <p>Note:</p> <ul style="list-style-type: none"> - With respect to electricians and electrical contractors, this privilege license tax covers the installation of electrical equipment, fixtures and wiring in or on the consumer's premises, or on the "customer's side" of the point of delivery of electric service, but it does not cover the installation of or service to transmission or distribution lines or work on the "distributor's side" of the point of delivery of electric service. - With respect to plumbers and plumbing contractors, this privilege license tax covers plumbing work and plumbing installation in buildings and on the premises where the buildings are situated and up to the connection with the sewer or water mains, but it does not cover the construction of or work on water and sewer system or mains. <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - Any contractor who purchases this privilege license tax is exempt from the tax levied under "Contractor, General." - Any person or business who has paid the elevator sales and installation privilege license tax is exempt from this tax. - Any person or business who has the sprinkler system sales and installation privilege license tax is exempt from this tax. 	50.00
D		
A06	<u>Dances</u> : See, "Amusements, General."	
D01 D02 D03 D04 D05	<p><u>Day Care Facilities</u>: Every person, firm or corporation engaged in the operation of a day-care facility as defined in G.S. § 110-86(3) shall pay an annual privilege license tax based on the number of children enrolled. G.S. 105-60</p>	<p>01-49 50.00</p> <p>50-99 100.00</p> <p>100-149 200.00</p> <p>150-199 300.00</p> <p>more than 200 400.00</p>
	<u>Dry Cleaners</u> : Engaging in the business of operating a cleaning plant, pressing club, or hat -blocking	

D06	establishment. Dry cleaners also include businesses with a pickup station located in Town but for which the dry cleaning facility is located elsewhere in North Carolina. Dry cleaners do not include laundries. See, "Laundries." G.S. § 105-74. If each location does not solicit business outside the county where it is located.	50.00 Per location
D07	If each location solicits business outside the county where it is located. <u>Exemptions:</u> - Bona fide college students who operate a pressing or dry-cleaning business at their college during the school term are exempt. - Out-of-state dry cleaners that only have a pickup station(s) in Town are exempt. - A dry cleaner with multiple pickup stations in Town is liable for only <u>one</u> tax.	100.00 Per location
M03	<u>DVD, Sale or Rental:</u> See, "Movies, Sale or Rental."	
E		
C08	<u>Electrical Contractors:</u> See, "Contractor, Plumbing, Electrical and Heating (HVAC)."	
E01	<u>Electronic Gaming Operation:</u> Any business enterprise, whether as a principal or accessory use, where persons utilize electronic machines, including but not limited to computers and gaming terminals (collectively the "machines"), to conduct games of chance, including sweepstakes, and where cash, merchandise or other items of value are redeemed or otherwise distributed, whether or not the value of such distribution is determined by electronic games played or by predetermined odds. Electronic gaming operations may include, but are not limited to, internet cafes, internet sweepstakes, electronic gaming machines/operations, or cybercafes. This does not include any lottery approved by the state of North Carolina or any nonprofit operation that is otherwise lawful under state law (for example, church or civic organization fundraisers).	2,000.00 Per location Plus 2,500.00 Per machine
E02	<u>Elevators Sales and Installations:</u> Engaging in the business of selling or installing elevators. G.S. § 105-55. <u>Exemptions:</u> - This tax may not be levied on any person who does not maintain an established place of business (principal or branch office) in the Town.	100.00
E03	<u>Employment Agency:</u> Engaging in the business of soliciting, hiring, or contracting with laborers for employment out of state; or engaging in the business of securing employment for a person or persons and charging a fee, commission or other compensation. G.S. § 105-90. <u>Exemptions:</u> - Federal, State and local employment agencies are exempt. - Agencies whose sole business is procuring employees for work in the production and harvesting of farm crops within North Carolina are exempt. - Nonprofit registries for nurses and licensed practical nurses are exempt. - Employment agencies that have no office or property within the Town and conduct business in Town solely by telephone and/or electronic means (i.e. email and the Internet) are exempt.	100.00
F		
F01	<u>Firearms Dealers:</u> Engaging in the business of selling or offering for sale firearms, including the manufacture of firearms for sale. This tax applies to vendors of firearms at gun shows, as that term is defined in G.S. § 105-80, as well dealers with a permanent location in Town. This does not include the sale of weapons of mass destruction, as that term is defined in G.S. § 14-288.8. G.S. § 105-80. <u>Exemptions:</u> - Dealers in other weapons (knives, daggers, leaded canes, iron or metallic knuckles, etc.) are exempt from this tax but are subject to the tax levied on weapons dealers. See, "Weapons Dealers." - Dealers in antique firearms, as that term is defined in G.S. § 14-409.11, are exempt from this tax. - Persons who make occasional sales, purchases or exchanges of firearms for the enhancement of a personal collection of firearms are exempt.	50.00
O01	<u>Flea Market:</u> See, "Open Air Market."	

F02	<p><u>Fortune-Teller</u>: Engaging in the business of telling or pretending to tell fortunes, practicing the art of palmistry, clairvoyance, and other crafts of a similar kind for a reward. G.S. § 105-58.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - Fortune-tellers and person practicing similar crafts who appear under contract in movie theaters are exempt from the fortune-teller business license tax. 	200.00
F03	<p><u>Funeral Services</u>: Engaging in the business of burying the dead, including services traditionally performed by an undertaker. G.S. § 105-46.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - A person licensed as a mortician or embalmer is exempt from this tax. - A cabinetmaker who is not an undertaker but makes coffins to order is exempt from this tax. - A manufacturer of coffins that does not sell the coffins at retail is exempt from this tax. 	50.00
G		
O01	<u>Gasoline Sales and Distribution</u> : See, "Oil Sales and Distribution."	
B09	<u>General Business</u> : See, "Business, General."	
G01	<u>Grocery, Retail</u> : Engaged in the business of selling groceries at retail.	50.00
M01	<u>Grocery, Wholesale</u> : See, "Manufacturer, Distribution and Wholesale."	
H		
C08	<u>Heating and Air (HVAC) Contractor</u> : See, "Contractor, Plumbing, Electrical and Heating and Air (HVAC)."	
H01	<p><u>Hotels and Motels</u>: Operating a hotel, motel, tourist court, tourist home, or similar place advertising in any manner or soliciting for transient patronage. This tax is in addition to any tax on restaurants and/or prepared food. G.S. § 105-61.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - The lobby, clubroom, office, dining room, kitchen, and rooms occupied by the owner or lessee of the premises, or members of his family, for his personal or private use, shall not be counted in determining the number of rooms for the basis of the tax. - A single private residence or cottage designed for single-family occupancy located in a resort area and occupied during a part of the season by the owner or owners thereof but rented the remainder of the season to others for single-family occupancy is exempt from this tax. But if the owner owns more than one such cottage, each cottage in excess of one that is rented to transients is subject to this tax. 	1.00 Per room w/ 25.00 min. tax
I		
I01	<p><u>Ice Cream, Retail Sales</u>: Selling at retail ice cream purchased from a manufacturer who has not paid the ice cream wholesale and manufacturer's business license tax. This use also includes the manufacturing of ice cream using a counter freezer and selling at retail only. "Ice cream" includes ice cream, frozen custards, sherbets, water ices, frozen yogurt, and/or similar frozen products. G.S. § 105-102.5(b)(10).</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - Businesses taxed under "Restaurants and Cafeterias" are exempt from this tax. 	2.50
I02	<p><u>Ice Cream, Wholesale Sales and Manufacturing</u>: Engaging in the business of manufacturing or distributing ice cream at wholesale. If the equipment used is of the continuous freezer type, the tax is \$.37 per gallon capacity based on the rated capacity in gallons per hour according to the manufacturer's rating, with a minimum tax per freezer of \$12.50. If the equipment is not of the continuous freezer type, the tax is \$1.25 per gallon capacity for the freezer, with a minimum tax per freezer of \$12.50. If the equipment is not a standard freezer with a manufacturer's capacity rating, then the tax is a flat rate is \$50.00 per freezer. "Ice cream" includes ice cream, frozen custards, sherbets, water ices, frozen yogurt, and/or similar frozen products. G.S. § 105-97.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - The tax does not apply to a farmer who manufactures and sells only the products of his or her own cows. 	See business descript- ion.

I03	<p><u>Itinerant Merchant</u>: Engaging in the business of itinerant merchant, which is defined as “a merchant, other than a merchant with an established retail store in the Town who transports an inventory of goods to a building, vacant lot, or other location in the Town and who, at that location, displays the goods for sale at retail.” A merchant who sells goods, other than farm products, in the Town for less than six (6) consecutive months is considered an itinerant merchant unless he or she stopped selling goods in Town because of his or her death or disablement, the insolvency of the business, or destruction of his or her inventory by fire or other catastrophe. See also, “Peddlers” and “Specialty Market Operators.” G.S. § 105-53(b).</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - Sellers of farm or nursery products they produced are exempt. - Sellers of crafts or goods they or their household produced are exempt. - Exempt when sold by a religious, charitable, benevolent, fraternal, educational or other nonprofit organization; - Sellers of printed material, wood for fuel, ice, seafood, meat, poultry, livestock, eggs, dairy products, bread, cakes and/or pies are exempt. - Licensed automobile dealers are exempt. - Specialty market vendors at a licensed specialty market or at a specialty market operated by the State or a local government are exempt. See, “Specialty Market Operators.” - Itinerant merchants who locate at a farmer’s market are exempt. - Itinerant merchants who are part of the NC State Fair or an agricultural fair licensed by the NC Commissioner of Agriculture. - Itinerant merchants who sell goods at an auction conducted by an auctioneer licensed in compliance with G.S. Chpt. 85B. 	100.00
J-K		
M04	<p><u>Juke Boxes</u>: See, “Music Machines.”</p>	
L		
L01 L02	<p><u>Laundries</u>: Engaging in the business of operating a laundry, including wet- or damp-wash laundries and similar types of business; operating a laundry that provides self-serve coined-operated machines (i.e. laundromats, laundrettes, or launderalls); or engaging in the business of supplying or renting clean linen, towels or wearing apparel. Laundries also include businesses with a pickup station located in Town but for which laundry facility is located elsewhere in North Carolina. Laundries do not include dry cleaners. See, “Dry Cleaners.” G.S. § 105-85.</p> <p style="text-align: right;">If each location does not solicit business outside the county where it is located.</p> <p style="text-align: right;">If each location solicits business outside the county where it is located.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - Out-of-state laundries that only have a pickup station(s) in Town are exempt from this tax. - A laundry with multiple pickup stations in Town is liable for only one tax. - An apartment building in which laundry machines are provided for the exclusive use and convenience of the tenants of the building is exempt. 	50.00 Per location 100.00 Per location
L03	<p><u>Loan Agencies</u> Engaging in the regular business of making loans or lending money; accepting liens on or contracts of assignment of salaries, wages, or any part thereof, or other security or evidence of debt for repayment of such loans in installment payment or otherwise; and maintaining in connection with such activity any office or established place for the conduct, negotiation, or transaction of such business, or advertising or soliciting such business in any manner. G.S. § 105-88.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - Banks, industrial banks, the negotiation of loans on real estate, credit unions, trust companies and savings and loan associations are exempt. 	100.00
M		

M01	<u>Manufacturer, Distribution and Wholesale</u> : Engaged in the business of manufacturing, distribution and/or wholesale sales or any goods. This use applies only to businesses not already taxed under another category.	100.00
S06	<u>Merchandising Machines</u> : Includes vending machines, product dispensers and weighing machines. See, "Sundries."	
H01	<u>Motels</u> : See, "Hotels and Motels."	
A09 A10	<u>Motor Vehicle Dealers</u> : See, "Automobile Dealers."	
M02	<u>Motorcycle Dealers</u> : Engaging in the business of buying, selling, distributing, servicing, storing or exchanging motorcycles, motorcycle supplies, or any such commodities. This use does not include "Bicycle Dealers." G.S. § 105-89.1	12.50
T01	<u>Movie Theaters</u> : See, "Theaters, Movie."	
M03	<u>Movies, Sale or Rental</u> : Selling, leasing, furnishing, and/or distributing movies, including video movies, for use in places where no admission fee is charged or in schools, public or private, or other institutions of learning in North Carolina. G.S. § 105-102.5(b)(1).	25.00
M04	<u>Music Machines</u> : Operating, maintaining or placing on location any machine(s) that play records or produce music. G.S. § 105-65. Note: The Town shall have the power through its tax collector to, upon nonpayment of the tax levied by it, or of any interest or penalty thereon, or upon failure to attach the evidence of privilege license tax to any such machine, to seize, remove and hold such machines until all such defaults have been removed. <u>Exemptions</u> : - Any business that pays this tax shall not also be liable for the tax under "Arcades, General," "Shooting Gallery or Shooting Range," "Skating Rink," "Sports Facility," or "Swimming Pool."	5.00 Per machine
N		
B02	<u>Nail Salon</u> : See, "Beauty Salon."	
O		
O01	<u>Oil Sales and Distribution</u> : Engaging in the business of selling illuminating oils or greases, lubricating oils or greases, fuel oil, benzene, naphtha, gasoline, heating oils, cooking fuels and other products of like kind. G.S. 105.72. <u>Exemptions</u> : - Wholesale sellers or distributors of motor fuels are exempt from this tax.	25.00
O02	<u>Open Air Market</u> : A commercial operation conducted outside of a building on a regular, periodic basis in which individual entrepreneurs are offered space and invited to bring various types of merchandise to a common site to be displayed and sold to the public. This use includes flea markets, farm and craft markets, produce markets and similar uses. <u>Exemptions</u> : - Individual vendors who rent or otherwise occupy space in an open air market are exempt from this tax.	200.00
A05	<u>Outdoor Advertising</u> : See, "Advertising, Outdoor."	
T02	<u>Outdoor Theaters</u> : See, "Theaters, Outdoor."	
P-Q		
P01	<u>Pawnbrokers</u> : Engaging in the business of pawnbroker, as regulated by G.S. Chpt. 91A. G.S. § 105-88.	100.00
P02 P03 P04	<u>Peddler</u> : A person who travels from place to place with an inventory of goods, who sells the goods at retail or offers the goods for sale at retail, and who delivers the identical goods he carries with him. See also, "Itinerant Merchant" and "Specialty Market Operators." G.S. § 105-53. on foot with cart/vehicle peddler of farm products only <u>Exemptions</u> : - Sellers of farm or nursery products they produced are exempt. - Sellers of crafts or goods they or their household produced are exempt.	10.00 25.00 25.00

	<ul style="list-style-type: none"> - Exempt when sold by a religious, charitable, benevolent, fraternal, educational or other nonprofit organization; - Sellers of printed material, wood for fuel, ice, seafood, meat, poultry, livestock, eggs, dairy products, bread, cakes and/or pies are exempt. - Licensed automobile dealers are exempt. - Peddlers who maintain a fixed permanent location from which they make at least ninety (90) percent of their sales are exempt. - Peddlers who comply with G.S. § 25A-38 through G.S. 25A-42 (consumer credit sales at residences with right to cancel) or G.S. § 14-401.13 (off-premises sales of consumer goods or services of \$25.00 or more) are exempt. 	
C04	<u>Petting Zoo</u> : See, "Circus, Menagerie or Wild West Show."	
P05	<u>Piano, Record Player, etc. Sales and Repair</u> : Selling, offering or ordering for sale, repairing or servicing pianos, organs, record players, records, tape players, tape cartridges designed for use in tape players, television sets, television accessories and repair parts, radios (including radios designed for exclusive use in motor vehicles), and radio accessories and repair parts. This use does not include the sales or repair of any items not listed herein, including but not limited to CD players and DVD players. G.S. § 105-102.5(b)(9). <u>Exemptions</u> : <ul style="list-style-type: none"> - Any person who has paid the license tax this section shall not be liable for the tax under "Automobile Service Station." 	5.00
A07	<u>Pinball Machines</u> : See, "Arcade, General."	
C08	<u>Plumbing Contractors</u> : See, "Contractors, Plumbing, Electrical and Heating and Air (HVAC)."	
B07	<u>Pool Tables</u> : See, "Billiard and Pool Tables."	
A06	<u>Promotions, Exhibits or Shows</u> : See, "Amusement, General."	
F02	<u>Psychic</u> : See, "Fortune-Teller."	
R		
P05	<u>Record Player, Radio and Tape Player Sales and Repair</u> : See, "Piano, Record Player, etc. Sales and Repair."	
R01 R02	<u>Restaurants and Cafeterias</u> : Operating a restaurant, cafe, cafeteria, hotel with dining service on the European plan, drugstore, convenience store, bar, lounge, club or other place where prepared food is sold. G.S. § 105-62. <div style="text-align: right;"> Seating for 0-4 persons 25.00 Seating for 5 or more persons 42.50 </div> <u>Exemptions</u> : <ul style="list-style-type: none"> - Food items sold through vending machines are not subject to this tax. - Cafes and cafeterias in industrial plants that are maintained for the convenience of employees and are nonprofit are exempt from the tax. - Any business that pays the privilege license tax under this section shall not be required to also pay the privilege license tax for "Sundries"; "Billiard and Pool Tables"; "Arcades, General"; or "Ice Cream, Retail Sales." 	
R03	<u>Retail, General</u> : Engaged in the business of retail sales. This use applies only to businesses not already taxed under another category.	25.00
S		
S01	<u>Shooting Gallery or Shooting Range</u> : Any privately-owned shooting gallery or shooting range for which admission is charged. This use includes but is not limited to ranges for shooting air guns and pellet guns, paintball ranges, rifle and shotgun ranges and archery ranges. G.S. 105-102.5(b)(8). <u>Exemptions</u> : <ul style="list-style-type: none"> - A business that pays the tax under this section shall not be required to also pay the tax under "Arcade, General," "Skating Rink," "Sports Facility," or "Swimming Pool." - Facilities that are used exclusively for private amusement and/or exercise are exempt. 	25.00 Per location

S02	<p><u>Skating Rink</u>: Any privately-owned ice skating rink or roller skating rink for which admission is charged. G.S. 105-102.5(b)(8).</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - A business that pays the tax under this section shall not be required to also pay the tax under "Arcade, General," "Shooting Gallery or Shooting Range," "Sports Facility," or "Swimming Pool." - Facilities that are used exclusively for private amusement and/or exercise. 	25.00 Per location
S03	<p><u>Specialty Market Operator</u>: Engaging in the business of operating a specialty market, which is defined as "a person who rents space, at a location other than a permanent retail store, to others for the purpose of selling goods at retail or offering goods for sale at retail." See also, "Itinerant Merchant" and "Peddler." G.S. § 105-53.</p>	200.00
S04	<p><u>Sports Facility</u>: Any privately-owned sports facility (for example soccer fields, tennis courts or a golf course) for which admission is charged. This use does not include "Shooting Gallery or Shooting Range," "Skating Rink," or "Swimming Pool." G.S. 105-102.5(b)(8).</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - A business that pays the tax under this section shall not be required to also pay the tax under "Arcade, General," "Shooting Gallery or Shooting Range," "Skating Rink," or "Swimming Pool." - Facilities that are used exclusively for private amusement and/or exercise. 	25.00 Per location
S05	<p><u>Sprinkler Systems Sales and Installations</u>: Engaging in the business of selling or installing automatic sprinkler systems. G.S. § 105-55.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - This tax may not be levied on any person who does not maintain an established place of business (principal or branch office) in the Town. 	100.00
S06	<p><u>Sundries</u>: (a) the sale of sandwiches in drugstores or other stands or places not licensed and taxed as a restaurant ("sandwiches" does not include crackers or cookies in combination with any food filling); (b) operating, maintaining or placing on location <u>fewer than five (5)</u> of the following types of dispensers or vending machines: dispensers for cigarettes or other tobacco products, dispensers of soft drinks, dispensers of food or other merchandise, or weighing machines; (c) retailing soft drinks; (d) retailing or jobbing cigarettes or other tobacco products. G.S. § 105-102.5(b)(7).</p> <p>Note: A business that must pay this tax because it satisfies the requirements of more than one subsection shall only pay for a single business license.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - Businesses with five (5) or more product dispensers or vending machines are not liable for this tax because of the presence of said dispensers or machines. These businesses shall be liable for this tax, however, if they qualify under subsections (a), (c) or (d). - Sales of milk, milk drinks, dairy products, and newspapers through dispensers are exempt. - Sales through dispensers of merchandise for five (5) cents or less are exempt. - Businesses taxed under "Restaurants and Cafeterias" are exempt. 	4.00 Per location
S07	<p><u>Swimming Pool</u>: Any privately-owned swimming pool for which admission is charged. G.S. 105-102.5(b)(8).</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - A business that pays the tax under this section shall not be required to also pay the tax under "Arcade, General," "Shooting Gallery or Shooting Range," "Skating Rink," or "Sports Facility." - Facilities that are used exclusively for private amusement and/or exercise. 	25.00 Per location
T		
P05	<u>Television Sales and Repair</u> : See, "Piano, Record Player, etc. Sales and Repair."	
T01	<p><u>Theaters, Movie</u>: Engaging in the business of operating a movie theater. A separate tax must be paid for each screening room in the theater. G.S. § 105-37.</p> <p style="text-align: right;">Operating four days or more per week.</p> <p style="text-align: right;">Operating three days or less per week.</p> <p><u>Exemptions</u>:</p> <ul style="list-style-type: none"> - Any business that pays the privilege license tax under this section shall not be required to also pay the 	<p>200.00 Per room</p> <p>100.00 Per room</p>

	privilege license tax for "Sundries"; "Billiard and Pool Tables"; "Arcades, General"; "Ice Cream, Retail Sales"; "Shooting Gallery or Shooting Range"; "Skating Rink"; "Sports Facility"; or "Swimming Pool."	
T02	<u>Theaters, Outdoor</u> : Operating an outdoor or drive-in movie theater for compensation. G.S. § 105-36.1. <u>Exemptions</u> : - Any business that pays the privilege license tax under this section shall not be required to also pay the privilege license tax for "Sundries"; "Billiard and Pool Tables"; "Arcades, General"; "Ice Cream, Retail Sales"; "Shooting Gallery or Shooting Range"; "Skating Rink"; "Sports Facility"; or "Swimming Pool."	100.00
U		
F03	<u>Undertaker</u> : See, "Funeral Services."	
L01 L02	<u>Uniform and Linen Suppliers</u> : See, "Laundries."	
V		
A08	<u>Video Game Arcade</u> : See, "Arcades, Electronic Video Game."	
M02	<u>Video, Sale or Rental</u> : See, "Movies, Sale or Rental."	
W-Z		
W01	<u>Weapons Dealers</u> : Engaging in the business of selling or offering for sale bowie knives, dirks, daggers, leaded canes, iron or metallic knuckles, or similar weapons. This does not include firearms dealers. See, "Firearms Dealers." G.S. § 105-80.	200.00
B03	<u>Wine Wholesaler</u> : See, "Beer and Wine Wholesaler."	
MISCELLANEOUS		
Mis	<u>Copies of original businesses license or reissued business license</u>	10.00