

**DETAILED LIST OF DIVISION OF REVENUE LICENSES AND TAX RATES**

<b>Category</b>	<b>Business Group Code</b>	<b>Annual Fee</b>	<b>Additional Locations</b>	<b>Tax Rate Effective 1/1/12</b>	<b>Tax Rate Effective 1/1/14</b>	<b>Returns Due</b>	<b>Exclusion</b>
Advertising Agency	101	\$ 75	\$ 25	0.004023	0.003983	Monthly	\$ 100,000
Amusement Machine Owner	105						
Business License Fee		75	25	0.004023	0.003983	Monthly	100,000
Each Machine (Decal)	131	75	-	-	-	-	-
Auctioneer Non-Resident Each County	519	225	225	0.004023	0.003983	Monthly	100,000
Auctioneer Resident	520	75	25	0.004023	0.003983	Monthly	100,000
Broker	120	75	25	0.004023	0.003983	Monthly	100,000
*Cigarette							
* Wholesaler and/or Affixing Agent	213	200	200	-	-	-	-
Wholesale Bus. License also needed	214	75	75	0.004023	0.003983	Monthly	100,000
* Retail Permit (3 years)	201	15	-	-	-	-	-
Vend. Mach. Decals Ea. Machine	212	3	-	-	-	-	-
*Circus Exhibitor		750	-	-	-	-	-
Non-profit Organizations	126	300	-	-	-	-	-
Commercial Feed Dealers	360	75	75	0.001006	0.000996	Monthly	100,000
Commercial Lessors	198	75	25	0.004023	0.003983	Monthly	100,000
Contractors	331	75	-	0.006537	0.006472	Monthly	100,000
Developers	332	75	-	0.006537	0.006472	Monthly	100,000
Non-Residents (Bonding Requirements)	335	75	-	0.006537	0.006472	Monthly	100,000
Construction Transportation	333	75	-	0.006537	0.006472	Monthly	100,000
Crude Oil Lightering Operator	713	100,000	-	-	-	Annually	-
Drayperson or Mover	026	75	25	0.004023	0.003983	Monthly	100,000
Electric Use Tax	708	-	-	.0425/.0200	.0425/.0200	Tech Info Memo 97-8 and 97-9	
Farm Machinery Retailer	394	75	75	0.001006	0.000996	Monthly	100,000
Finance or Small Loan Agency	144	450	450	-	-	-	-
Food Processors	374	75	75	0.002012	0.001991	Monthly	100,000
Gas Use Tax	704	-	-	.0425/.0200	.0425/.0200	Tech Info Memo 97-8 and 97-9	
General Services	099	75	25	0.004023	0.003983	Monthly	100,000
[1] [8] Grocery Supermarkets	404	90	40	0.0033	0.003267	Monthly	100,000
[2] Hotel -- Per Suite / Per Room	152	30/25	-	0.08	0.08	Monthly	-
Lessee/Use of Tangible Personal Property	612						
Motor Vehicles	613	-	-	0.020114	0.019914	Quarterly	-
With Retail License	611	-	-	0.020114	0.019914	Quarterly	-
Lessor of Tangible Personal Property							
Motor Vehicles	602	75	25	0.003017	0.002987	Quarterly	300,000
Other	603	75	25	0.003017	0.002987	Quarterly	300,000
Manufacturers	356	75	75	0.001886	0.001260	Monthly	1,250,000
Manufacturers, Automobile	357	75	25	0.001886	0.000945	Monthly	1,250,000
Manufacturers Representative	045	75	25	0.004023	0.003983	Monthly	100,000
[2] Motel - Per Room	161	25	-	0.08	0.08	Monthly	-
[7] *Motor Vehicle Dealer	450	100	-	2.00 ea veh.	2.00 ea veh.	Quarterly	-
Occupational / Professional	099	75	25	0.004023	0.003983	Monthly	100,000
*Outdoor Music Festival Promoter	108	750	-	-	-	-	-
Parking Lot or Garage Operator	174	75	35	0.004023	0.003983	Monthly	100,000
Petroleum Dealers							
[3] [8] Retailer	387	90	40	0.007543	0.007468	Monthly	100,000
[4] Wholesaler	368	75	75	0.004023	0.003983	Monthly	100,000
Personal Services	007	75	25	0.004023	0.003983	Monthly	100,000
Photographer - Resident	178	75	25	0.004023	0.003983	Monthly	100,000
*Transient - Plus \$25 per day	194	-	-	0.004023	0.003983	Monthly	100,000

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Private Detective (State Police Approval Required)	183	75	25	0.004023	0.003983	Monthly	100,000
Professional Services	007	75	25	0.004023	0.003983	Monthly	100,000
Public Utilities	701	–	–	0.425/0.200	0.425/0.200	Monthly	–
Cable Television and Satellite	707	–	–	0.02125	0.02125	Monthly	–
Telecommunications	709	–	–	0.425/0.200	0.425/0.200	Monthly	–
[5] Electric Utility	708	–	–	0.0500	0.0500	Monthly	–
Gas Utility	704	–	–	0.0500	0.0500	Monthly	–
[6] Telephone & Telegraph Wire Tax	702	Contact the Division of Revenue at 302-577-8778.				Annually	–
Real Estate Broker	581	75	25	0.004023	0.003983	Monthly	100,000
Restaurant Retailer	393	75	25	0.006537	0.006472	Monthly	100,000
[8] Retailer -General	396	90	40	0.007543	0.007468	Monthly	100,000
[8] Transient (Registration & Bonding Required)	400	90	40	0.007543	0.007468	Monthly	100,000
*[8] Transient 10 days or less	403	40	–	0.007543	0.007468	After 10th day	3,000
[9] Retail - Bottle Sales <b>(Effective 12/01/10)</b>	407	–	–	–	\$0.04/bottle sold	Monthly	–
[10] Retail - Tire Sales <b>(Effective 01/01/07)</b>	406	–	–	\$2.00/tire sold	\$2.00/tire sold	Monthly	–
Sales Representative	186	75	–	–	–	–	–
Security Guard Co. (State Police Approval Required)	183	75	25	0.004023	0.003983	Monthly	100,000
Security Systems (State Police Approval Required)	100	115	25	0.004023	0.003983	Monthly	100,000
Showperson	189	375	–	–	–	–	–
Steam, Gas & Electric	703	50	1st year	0.001	0.001	Annually	–
Taxicab or Bus Operator --1st Veh / Each	173	45	30	–	–	–	–
[2] Tourist Home--Per Room (Min. 5 Rooms)	192	15	–	0.08	0.08	Monthly	–
Trailer Park --Each Space	193	10	–	–	–	–	–
[8] Transient Nursery Retailer	405	90	90	0.007543	0.007468	Monthly	100,000
Transportation Agent	056	75	25	–	–	–	–
Travel Agency	097	225	25	–	–	–	–
Machine Decals							
Amusement Machine	131	75	–	–	–	–	–
Vending Machine --Each Machine	399	5	–	–	–	–	–
Cigarette --Each Machine	212	3	–	–	–	–	–
(Business License Also Needed)							
Wholesalers	377	75	75	0.004023	0.003983	Monthly	100,000

\* Those categories marked with an asterisk (\*) are not proratable and the full amount must be paid.

**[1] Grocery Supermarkets –**

The 2014 tax rate is .003267 on all taxable gross receipts.

The 2012 tax rate for the first \$2 million is .0033 and .006181 on the remaining taxable gross receipts.

**[2] Hotels, Motels and Tourist Homes –** The eight percent (8%) tax is collected from the guest and remitted to the Division of Revenue.

**[3] Petroleum Retailers –**

The 2014 composite rate includes the General Fund tax of .007468 and a Hazardous Substance tax of .009.

The 2012 composite rate includes the General Fund tax of .007543 and a Hazardous Substance tax of .009.

**[4] Petroleum Wholesalers –**

The 2014 composite rate includes the General Fund tax of .003983, a Hazardous Substance tax of .009 and surtax of .002489.

The 2012 composite rate includes the General Fund tax of .004023, a Hazardous Substance tax of .009 and surtax of .002514.

**[5] Electric Utility –** The tax rate is .0235 (Effective 8/01/09) for electric consumed by manufacturers, food processors and agribusinesses.

**[6] Interstate calls are exempt.**

**[7] Motor Vehicle Dealer –** House Bill 163, effective August, 1999, requires Motor Vehicle Dealers who self-finance any sale of a motor vehicle to a retail buyer without charging interest to file an original surety bond in the principal sum of \$25,000 with the Division of Revenue.

**[8] Retail Crime Fee –** This license fee includes an additional \$15.00. This is an annual fee assessed in accordance with HB 458 of the 144th General Assembly.

**[9] Retail Bottle Fee –** The Bottle Fee (or Beverage Container Recycling Fee) applies only to non-aluminous containers containing less than two quarts of a carbonated beverage that are consumed off the seller's premises. This includes: carbonated mineral water (except naturally sparkling mineral water), soda water, non-alcoholic carbonated beverages ("soft drinks"), beer, ale, and alcoholic malt beverages. Exemptions to the Bottle Fee include beverages sold at retail by non-profit organizations.

**[10] Retail Tire License and Scrap Tire Fee –** Exemptions include tires sold for farm tractors and off-highway vehicles (dirt bikes, off-road ATVs), tires sold as part of a vehicle sale, and wholesale tire sales.