

PRIVILEGE LICENSE FEE SCHEDULE 7/1/2013-6/30/2014

Business License Fees must be paid before the beginning operation of all types of businesses located within the Town of Waynesville limits, except for those businesses that have been exempted by Federal, State, or local authority. Those businesses located outside the Town of Waynesville limits are also required to obtain a Privilege License. Listed below are three Fee Schedules "A", "B", and "C". Please review each section for the fees that may apply to your business activities.

**Note: Some businesses with various types of activities may be required to pay a fee under more than one section of this Privilege License Fee Schedule. You only need to report Gross Receipts under Schedule "A" only for business conducted inside the Town of Waynesville limits.*

Schedule "A"- Gross Receipts-Business License Fees Based on Gross Sales/Receipts/Income

EXCLUDE ANY INCOME FROM BUSINESS ACTIVITIES TAXED UNDER SCHEDULE "B" and/or "C".

New Businesses: Estimate gross receipts from your start date until June 30 of the following year and apply the estimated amount to the worksheet table in Step 1 on the Privilege License Worksheet.

Renewals: List the exact gross receipts as reported on your most recently completed tax return and apply the amount to the worksheet table in Step 1 on the following page.

Fee Table for Schedule "A"

Gross Sales/Receipts/Income	License Fee
\$0 to \$1,000,000	\$25.00

For Receipts over 1,000,000 use formula below:

\$25.00 for 1st \$1,000,000.00. Then divide \$.50 per additional \$1,000 (See worksheet for additional information).

Types of Gross Receipts Businesses: Any Retail, Wholesale, Manufacturing, and /or Service businesses, trades or professions, intended for profit or financial gain. Service establishments may include, but are not limited to the following types of business activities:

Advertising Agency	Delivery Service	Monument Dealers	Security Guard Service	*Any other business that is not listed and is not applicable under Schedule(s) "B" or "C".
Antique Gift Shops	Equipment Rental	Parcels/Package Delivery	Sign Installation	
Bakeries/Catering	Fitness Centers	Parking Lots	Software Development	
Book Stores	Florists	Printing Service	Stockbroker	
Building Mat./Lumber	Gas Distributors	Property Management	Storage	
Cabinet Shops	Landscaping	Public Relations Firm	Tattoo/Body Piercing	
Carwashes	Lounge	Rental Agency	Telegraph Service	
Concrete Dealers	Machine Shops	Repair Service (non-auto)	Trades	
Courier Service	Miscellaneous	Retail Stores	Trailer Parks	
Daycare Facilities	Mobile Home Dealers	School of Instruction	Transfer/Warehouse	

Schedule "B"-Business License Fees Limited under General Statutes-Do not report Gross Receipts amount from this category (only pay the flat fee listed). Each activity is taxed separately under this law. Business conducting these activities are taxed under this schedule in addition to Schedule "A" or "C" if applicable.

Advertising - Outdoor	35.00	Itinerant Photographer	100.00	Special Event-1 Day	5.00
Amusements	25.00	Itinerant Merchant/Peddler	100.00	Tobacco Products (Sundries)	4.00
Auto Dealers	25.00	Knives/Darts/Daggers	200.00	Undertakers-Coffin Sales	50.00
Auto Equipment-Retail/Wholesale	37.50	Laundromat	25.00	Vending Machines	5.00 per machine
Auto Supply	25.00	Loan Agencies	100.00	Wine-on premises	15.00
Auto Service Repairs	37.50	Motorcycle Dealers	12.50	Wine-off premises	10.00
AC/Refrig./Plumbing/Elec.	15.00	Motor Vehicle Dealers	25.00		
Barber Shop/Beautician	2.50	Movie Theaters	125.00 per room		
Beer-on Premises	15.00	Newspaper Publishers	100.00		
Beer-off Premises	5.00	News Stands	15.00		
Blank Cartridges/Pistols	50.00	Parking Lots	50.00		
Boarding Room Houses	10.00	Pawn Shops	275.00		
Bowling Alleys-per alley	10.00	Peddlers-on foot /vehicle	25.00		
Chain Stores	50.00	Popcorn/Peanuts/Snack Vendor	50.00		
Contractors-State licensed	10.00	Pianos/TV/Radios	5.00		
Dairy Products Delivery	25.00	Pinball/Video	5.00 per machine		
Dry Cleaners	50.00	Pool/Billiard Tables	25.00		
Flea Markets	100.00	Printing Company	50.00		
Fuel Oil Distributors	25.00	Produce Stands	25.00		
Hotels/Motels	25.00 min. 1.00	Service Stations	5.00		

Schedule "C"-Flat Fees Charged by the Town of Waynesville

Adult Entertainment- \$1,000 per dancer (Background check from Waynesville Police Department required, non-refundable).

Carnivals- \$100 per week.

Computer Gaming Establishments- \$1,000 per location/\$1,000 per machine. (Requires Waynesville Police Department inspection).

Precious Metals Dealers Permit \$180.00 (Must see Waynesville Police Department to obtain this permit).

Taxicabs \$15.00 per vehicle (Must see Waynesville Police Department for vehicle inspection before license can be obtained).

Exemptions: The following business activities are exempt per State statute from the Town of Waynesville Business License Fee. Exempt businesses engaging in other non-exempt business activities are TAXABLE. Example: The sale of computer hardware is not taxable; however, software sales, and service/repair receipts are taxable.

Accountants	Dentists	Opticians
Alarm Dealers	Embalmers/Mortician	Optometrists
Alarm Monitoring	Engineers	Osteopaths
Appliance Retail	Healers	Pest Control Applicator
Appliance Rental	Home Inspectors	Pharmacist
Architects	Insurance Co./Agents	Photographers
Attorneys	Land Surveyors	Physicians/Surgeons
Auctioneers	Landscape Architects	Private Detectives
Bail Bondsmen	Massage Therapist	Railway Companies
Banks	Motor Fuel Distributor	Real Estate Appraisers
Breweries	Motor Fuel Wholesale	Savings & Loan Association
Bus Companies	Non-Profit/Charitable	Telephone Companies
Chiropractists	Oculists	Trucking Companies
Chiropractors	Office Equipment Retail	Users of Newsprint
Computer Hardware Retail	Office Equipment Rental	Veterinarians
Computer Hardware Rental	Ophthalmologist	Wineries