

**OCCUPATION TAX  
2019 FEE SCHEDULE**

Occupational Tax	CATEGORY	FEE-Year 2018	FEE-Year 2019
03.16.040(A)	Business and O.T. Late Penalty	\$2 per day	\$2 per day
03.16.090(H)-3	Hotel/Motel Utilities and Fac. in ROW	0.03	0.03
03.16.120	Insurance and Agent Lic. Fee	\$100 per Year	\$100 per Year
03.16.130	Insurance and Agent Lic. Fee Add.	\$35 per Year	\$35 per Year
03.16.240	Hotel Motel Tax	(8.00%) of the gross rent for such occupancy	(8.00%) of the gross rent for such occupancy
03.16.303	Operator Fee	3% of Amount Due	3% of Amount Due
03.16.304	Hotel/Motel Penalties and Interest	5% or \$5 -> 30days 25% or \$25	5% or \$5 -> 30days 25% or \$25
03.16.305[C]	Hotel/Motel Add. Penalties and Interest	5% or \$5 -> 30days 25% or \$25	5% or \$5 -> 30days 25% or \$25
09.01.030(B)	Regulatory Fee (on or after July 1st)	50% of Regulatory Fee, Same for OT	50% of Regulatory Fee, Same for OT
09.01.040	Occupation Tax Levy	See Chart in 09.01.040	See Chart in 09.01.040
09.01.090	Professional Tax	\$400	\$400
09.01.100	Professional Tax Delinquency Fee	See 09.01.100 (Same as tax execution)	See 09.01.100 (Same as tax execution)
09.01.180	Regulatory Fee Late Penalty	10% of Fee + 1.5% interest Monthly	10% of Fee + 1.5% interest Monthly
09.01.200	O.T. Records Deficiency Fee	10% of Deficiency + 1% interest Monthly	10% of Deficiency + 1% interest Monthly
09.01.240	Public hearing before future tax increases	Public Hearing	Public Hearing
09.01.250	Occupational Tax Administrative Fee	Due @ Application-\$60, Non-Refundable	Due @ Application-\$70, Non-Refundable
09.01.250	Non Profit Administrative Fee	\$0	\$0
09.04.140(B)	Alcohol Application Investigation Fee	\$210 due @application	\$210 due @application
09.04.160(B)	Hotel/Motel/Restaurant/Club Multiple License.	\$1000 per Additional Location	\$1000 per Additional Location
09.04.260(B)	Alcohol License Fee Schedule	See 9.04.260(B) Chart	See 9.04.260(B) Chart
09.04.270	Denial of State License	Refund, less \$50	Refund, less \$50
09.04.277	Ancillary growler malt beverage tasting license	To be set by council	To be set by council
09.04.290	Alcohol Bulk Package Sales Tax	See 09.04.240	See 09.04.240
09.04.680 [C]	Alcohol Caterers (Not located in City)	\$100 per Event	\$100 per Event
09.08.180(B-1,2,3)	CPNC Vehicle for Hire Permit	State Requirement	State Requirement
09.12.090	Solicitation Permit	\$150 for 60 days (not including background check)	\$150 for 60 days (not including background check)
09.17.050	Precious Metal/Gem Dealer	\$350	\$450
09.20.070(A,B)	Billiard/Pool Hall Fee Schedule	\$350	\$450
09.24.100	Flea Market/Retail Booth		
09.28.010(B-3)	Garage Sale (Commercial)	\$75	\$100
09.36.060	Display of Merchandise Permit	4 days a year	6 days a year
09.40.070(A,B)	Massage Establishment	\$350	\$450
09.43.130(H)	Youth Activity Center (Event Relocation)		
09.43.230	Youth Activity Center Event Readmission		
09.43.250	Youth Activity Center License		
09.43.260	Youth Activity Center Prorated License		
09.48.040	Fortuneteller License Application Fee		
09.50.020(B)	Bingo Games (Non-profit organization)		
09.60.070(I)	Body Crafting Application Fee	\$250 yearly	\$250 yearly
09.60.080(B)	Body Crafting Individual Application Fee		
09.60.090[C]	Body Crafting Health Fee		
09.75.080(A,B,D)	Colon Hydrotherapy Facility		
	OT License Reprint	\$25	\$30
09.78.010(H1)	Film Processing Fee	\$150 per day	\$150 per day
09.78.010(K)	Filming at City Facilities	See attached chart	See attached chart