

# BUSINESS LICENCE ORDINANCE

ADOPTED 1998

## BUSINESS LICENSE ORDINANCE

### **Sec. 1. License Required.**

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of this ordinance, in whole or in part, within the limits of the City of Easley South Carolina, is required to pay an annual license fee and obtain a business license as herein provided.

### **Sec. 2. Definitions.**

The following words, terms and phrases, when used in this ordinance, shall have the meaning ascribed herein:

A. "Business" means a calling, occupation, profession, or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly. A charitable organization shall be deemed a business unless the entire proceeds of its operation are devoted to charitable

purposes.

B. "City" means the City of Easley.

C. "Classification" means that division of businesses by major groups subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by City Council.

D. "Gross Income" means the total revenue of a business, received or accrued, for one calendar year collected or to be collected from business done within the City, except therefrom income from business done wholly outside of the City on which a license tax is paid to some other municipality or a county and fully reported to the City. The gross income for business license purposes may be verified by inspection of returns filed with the Internal Revenue Service, the South Carolina Tax Commission for income tax purposes, or the South Carolina Insurance Commission. In the case of brokers or agents, gross income shall mean gross commissions retained. Gross income for insurance companies shall mean gross premiums collected.

E. "License Inspector" means the City Clerk/Treasurer, or other person designated to administer this ordinance.

F. "Person" means any individual, firm, partnership, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.

### **Sec. 3. Purpose and Duration.**

The business license levied by this ordinance is for the purpose of providing such regulation as may be required by the businesses subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for one year and shall expire on the 30th day of April. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by City Council.

### **Sec. 4. License Fee.**

The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before the 20th day of May in each year. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business

shall be computed on the estimated probable gross income stated in the license application for the balance of the license year.

**Sec. 5. Registration Required.**

The owner, agent or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year, except that a new business shall be required to have a business license prior to operation within the City. Application shall be on a form provided by the License Inspector which shall contain the Social Security Number and/or the Federal Employer's Identification Number, the business name as reported on the South Carolina income tax return, and all information about the applicant and the business deemed necessary to carry out the purpose of this ordinance by the License Inspector. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments and personal property taxes due and payable to the City have been paid. Insurance agents and brokers shall report the name of each insurance company for which a policy was issued and the total premiums collected for each company for each type of insurance coverage on a form approved by the License Inspector. An insurance agent not employed by a company shall be licensed as a broker.

**Sec. 6. Deductions and Exemptions.**

No deductions from gross income shall be made except income from business done wholly outside of the City on which a license tax is paid to some other municipality or a county, or income which cannot be taxed pursuant to State or federal law. The applicant shall have the burden to establish the right to deduction by satisfactory records and proof. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the City, unless exempted by State or federal law. The License Inspector shall determine the appropriate classification for each business in accordance with the latest issue of the U.S. Office of Management and Budget Standard Industrial Classification Manual. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by State law, and no person shall be relieved of the liability for the payment of any other tax by reason of the application of this ordinance.

**Sec. 7. False Application Unlawful.**

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license, or to give or file, or direct the giving or filing of any false information with respect to the license or fee required by this ordinance.

**Sec. 8. Display and Transfer.**

All persons shall display the license issued to them on the original form provided by the

License Inspector in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the City. A change of address must be reported to the License Inspector within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification of the License Inspector and compliance with zoning and building codes. Failure to obtain the approval of the License Inspector for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable and a transfer of ownership shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

**Sec. 9. Administration of Ordinance.**

The License Inspector shall administer the provisions of this ordinance, collect license fees, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or revocation procedures, report violations to the police department and assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

**Sec. 10. Inspection and Audits.**

For the purpose of enforcing the provisions of this ordinance the License Inspector or other authorized agent of the City is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records, and it shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense. The License Inspector shall make systematic inspections of all businesses within the City to insure compliance with the ordinance. Records of inspection and audits shall not be deemed public records, and the License Inspector shall not release the reported gross income of any person by name without permission of the licensee, provided that statistics compiled by classifications may be made public.

**Sec. 11. Assessments.**

When any person shall have failed to obtain a business license or to furnish the information required by this ordinance or the License Inspector, the License Inspector shall proceed to examine such records of the business or any other available records as may be appropriate and to conduct such investigations and statistical surveys as he may deem appropriate to assess a license tax and penalties as provided herein. A notice of assessment shall be served by certified mail and an application for adjustment of the assessment may be made to the License Inspector within five (5) days after the notice is mailed or the assessment will become final. The License Inspector shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment. A final assessment may be appealed to

City Council only by payment in full of the assessment under protest within five (5) days and the filing of written notice of appeal within ten (10) days after payment pursuant to the provisions of this ordinance relating to appeals to City Council.

**Sec. 12. Delinquent License Fees.**

For non-payment of all or any part of the correct license fee, the License Inspector shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. If any license fee shall remain unpaid for sixty (60) days after its due date, the License Inspector shall issue an execution which shall constitute a lien upon the property of the licensee for the tax, penalties and costs of collection, and shall proceed to collect in the same manner as prescribed by law for the collection of other taxes.

**Sec. 13. Notices.**

The License Inspector may, but shall not be required to, mail written notices that license fees are due, but if notices are not mailed there shall be published a notice of the due date in a newspaper of general circulation within the City three (3) times prior to the due date in each year.

**Sec. 14. Denial of License.**

The License Inspector shall deny a license to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, or when the activity for which a license is sought is unlawful or constitutes a public nuisance. A decision of the License Inspector shall be subject to appeal to City Council as herein provided. Denial shall be written with reasons stated.

**Sec. 15. Suspension or Revocation of License.**

When the License Inspector determines that:

- A. A license has been mistakenly or improperly issued or issued contrary to law; or
- B. A licensee has breached any condition upon which his license was issued or has failed to comply with the provision of this ordinance; or
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or
- D. A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or
- E. A licensee has engaged in an unlawful activity or nuisance related to the business;

the License Inspector shall give written notice to the licensee or the person in control of the business within the City by personal service or certified mail that the license is suspended pending a hearing before City Council for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held,

which shall be at a regular or special Council meeting within thirty (30) days from the date of service of the notice. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

**Sec. 16. Appeals to City Council.**

A. Any person aggrieved by a decision, final assessment, revocation, suspension, or a denial of a business license by the License Inspector may appeal the decision to City Council by written request stating the reasons therefor filed with the License Inspector within ten (10) days after the payment of the assessment under protest or notice of denial is received.

B. An appeal or a hearing on revocation shall be held by City Council within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting of which the applicant or licensee has been given written notice. At such hearing all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council shall govern the hearing. City Council shall by majority vote of members present render a written decision based on findings of fact and application of the standards herein which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service.

C. No person shall be subject to a prosecution for doing business without a license until the expiration of ten (10) days after notice of denial or revocation which is not appealed or until after final judgment of a circuit court upholding denial or revocation.

**Sec. 17. Confidentiality.**

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns.

**Sec. 18. Violations.**

Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties and costs provided for herein.

**Sec. 19. Separability.**

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions.

**Sec. 20.        Classification.**

The license fee for each Class of business shall be computed in accordance with the following rates. The major groups of businesses included in each Class are listed with the major group number according to the Standard Industrial Classification Manual (SIC). The License Inspector shall determine the proper class for a business according to the SIC.

**RATES**

**RATE CLASS**

**INCOME: 0 - \$2000**

**MINIMUM FEE**

**ALL OVER \$2000**

~~Rate per Thousand~~  
**or fraction thereof**

- 1  
\$25.00
- \$0.95
- 2  
\$30.00
- \$1.00
- 3  
\$35.00
- \$1.05
- 4  
\$40.00
- \$1.10
- 5  
\$45.00
- \$1.15
- 6  
\$50.00
- \$1.20
- 7  
\$55.00
- \$1.25
- 8

See individual business

in Class 8.

**NON-RESIDENT RATES**

**Unless otherwise specifically provided, all minimum fees and rates shall be doubled for non-residents and itinerants having no fixed principal place of business within the City.**

**CLASS 8 RATES**

(Each SIC Number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of State law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates. Non-resident rates do not apply except where indicated.)

SIC 15, 16 & 17      Contractors, Construction, All Types  
Per \$1,000

<u>Income</u>	<u>Minimum</u>	<u>or Fraction</u>
A. Having permanent place of business within the municipality		
First \$2,000.....	\$35.00	PLUS
Over \$2,000 from work in or out of municipality .....	\$1.05	
B. Non-resident (no permanent place of business in the municipality)		
First \$2,000.....	\$70.00	PLUS
Over \$2,000 (non-resident double rates do not apply).....	\$ 2.10	

A trailer at the construction site, a home office or structure in which the contractor resides is not a permanent place of business under this ordinance.

The total fee for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration date.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job. No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job, and no deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

Each prime contractor shall file with the License Inspector a list of sub-contractors furnishing

labor or materials for each project.

<u>SIC</u>		Per \$1,000
<u>Income Minimum</u>		<u>or Fraction</u>
20 through 39, inclusive - <u>Manufacturers and Finishers</u> , all types -		
First \$2,000 .....	\$30.00	PLUS
Over \$2,000 .....	\$0.40	
40 - <u>Railroad Companies</u> - (See Code Sec. 12-23-210) Statutory Tax....	\$515.00	

**Sec. 21. Permission to use streets required.**

It shall be unlawful for any person to construct, install, maintain or operate in, on, above or under any street or public place under control of the municipality any line, pipe, cable, pole, structure or facility for utilities, communications, cablevision or other purposes without a consent agreement or franchise agreement issued by the municipal council by ordinance which prescribes the term, fees and conditions for use.

**Sec. 22. Consent, franchise or business license fee required.**

The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be based on gross revenues derived from activities in the municipality, the length of lines installed in streets and public places, or other formula deemed appropriate by council. No consent fee or franchise fee shall be construed to be in lieu of a business license tax based on gross revenue unless specifically provided by ordinance. Credits for business license taxes paid may be applied to fees set by ordinance granting consent or a franchise when specifically authorized by the ordinance.

SIC

481 - Telephone Companies not using public streets under franchise or consent:

Establishments providing local or long distance telephone communications as described in Standard Industrial Classification (SIC) group 481, including voice and data communications; radiotelephone services; cellular telephone services; paging and beeper services; leasing lines, fiber optic cables, microwave or satellite facilities; selling access and reselling use of facilities or methods to others shall pay an annual business license tax of 3% of gross receipts from all communications activities conducted in the municipality and for communications services billed to customers located in the municipality on which a business license tax has not been paid to another municipality.



First \$2,000.....	\$15.00 PLUS	
Over \$2,000.....		\$1.10

SIC

63 - Insurance Companies:

On gross premiums collected through offices or agents located in the municipality, wherever the risk is located, or collected on policies written on property or risks located in the municipality, wherever the premiums are collected. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality. [Declining rates shall not apply.]

631-632 Life, Health and Accident ..... 0.75% of Gross Premiums

633-635 Fire and Casualty (Licensed in SC) ..... 2% of Gross Premiums

636 Title Insurance ..... 2% of Gross Premiums

6411 - Brokers for Fire & Casualty Insurers - non-admitted.

On gross premiums collected on policies of companies not licensed in South Carolina, the agent or broker shall pay annually, with copy of the report showing location of the risks insured ..... 2% of Gross Premiums  
 [Premiums for non-admitted business are not included in gross commissions for license under Rate Class 7 for other business of agent.]

Notwithstanding any other provision of this ordinance, license taxes for insurance companies and brokers for non-admitted insurers shall be payable on or before May 31 in each year without penalty. Pursuant to S.C. Code §5-7-300, the agreement with the Municipal Association of South Carolina on file with the Clerk for Collection of current and delinquent license taxes from insurers and brokers is approved.

SIC

7993 - Amusement Machines, coin operated -

A. Music machines, kiddie rides, and amusement machines licensed pursuant to S.C. Code

§12-21-2720(A)(1) and (A)(2)-

1. Operator of machine ..... \$12.50 per machine,  
[§12-21-2746] PLUS \$12.50 business license for  
operation of all machines (not on gross income).

2. Distributor selling or leasing machines (not licensed  
by the State as an operator pursuant to §12-21-2728):

[Nonresident rates apply.]  
Per \$1,000

Income    Minimum    or Fraction  
First \$2,000 ..... \$40.00    PLUS  
Over \$2,000 ..... \$1.10

B. Video poker and amusement machines licensed  
pursuant to S.C. Code §12-21-2720(A)(3) -

1. Operator of machine ..... \$180.00 per machine,  
[§12-21-2720(B)] PLUS \$12.50 business  
license (not on  
gross income).

2. Distributor selling or leasing machines (not licensed  
by the State as an operator pursuant to §12-21-2728):

[Nonresident rates apply.] Per \$1,000

Income    Minimum    or Fraction  
First \$2,000 ..... \$60.00    PLUS  
Over \$2,000 ..... \$1.30

7999 - Billiard or Pool Rooms, all types -

\$5.00 stamp per table PLUS

First \$2,000 ..... \$60.00    PLUS  
Over \$2,000 ..... \$1.30

7999 - Carnivals and Circuses -

First \$2,000 ..... \$300.00    PLUS  
Over \$2,000 ..... \$5.05

**RATE CLASSIFICATION INDEX**

RATE CLASS 1

<u>SIC</u>		<u>Business Group</u>
47	-	Travel Agencies
53	-	General Merchandise Stores

- 54 - Food Stores
- 553-554 - Auto Supply Stores and Gasoline Service Stations
- 56 - Apparel and Accessory Stores
- 58 - Eating Places
- 86 - Membership Organizations

RATE CLASS 2

- | <u>SIC</u> | <u>Business Group</u>                                                 |
|------------|-----------------------------------------------------------------------|
| 01         | - Agricultural Production - Crops                                     |
| 02         | - Agricultural Production - Animals                                   |
| 50         | - Wholesale Trade - Durable Goods                                     |
| 51         | - Wholesale Trade - Nondurable Goods                                  |
| 52         | - Building Materials, Hardware, Garden Supply and Mobile Home Dealers |
| 57         | - Furniture, Home Furnishings & Equipment Stores                      |
| 70         | - Hotels, Rooming Houses, Camps and Other Lodging                     |

RATE CLASS 3

- | <u>SIC</u> | <u>Business Group</u>                                                                          |
|------------|------------------------------------------------------------------------------------------------|
| 07         | - Agricultural Service                                                                         |
| 42         | - Motor Freight Transportation & Warehousing                                                   |
| 44         | - Water Transportation                                                                         |
| 45         | - Transportation by Air                                                                        |
| 59         | - Miscellaneous Retail (Except vending machines, peddlers and pawnbrokers)                     |
| 61         | - Credit Agencies other than Banks                                                             |
| 75         | - Automotive Repair, Services and Garages                                                      |
| 78         | - Motion Pictures                                                                              |
| 79         | - Amusement and Recreation Services (Except Motion Pictures, Amusement Machines and Carnivals) |
| 89         | - Miscellaneous Services                                                                       |

RATE CLASS 4

- | <u>SIC</u> | <u>Business Group</u>                    |
|------------|------------------------------------------|
| 48         | - Communication (Except 481 - Telephone) |
| 76         | - Miscellaneous Repair Services          |

RATE CLASS 5

<u>SIC</u>	<u>Business Group</u>
09	- Fishing, Hunting and Trapping
14	- Mining - Minerals
41	- Local & Suburban Transit & Interurban Highway Passenger Transportation
62	- Security & Commodity Brokers, Dealers, Exchanges and Services
73	- Business Services

#### RATE CLASS 6

<u>SIC</u>	<u>Business Group</u>
49	- Sanitary Services
72	- Personal Services

#### RATE CLASS 7

<u>SIC</u>	<u>Business Group</u>
08	- Forestry
10	- Mining - Metals
46	- Pipelines (Except natural gas)
64	- Insurance Agents, Brokers and Service (except for nonadmitted insurers)
65	- Real Estate (Lessors with more than \$10,000 annual gross income)
67	- Holding and Other Investment Offices
80	- Health Services
81	- Legal Services
82	- Educational Services
83	- Social Services
87	- Engineering, Accounting, Research, Management and Related Services

#### RATE CLASS 8

<u>SIC</u>	<u>Business Group</u>
15,16,17-	Contractors, Construction, All Types
20	- Food and Kindred Products, Manufacturer
21	- Tobacco, Manufacturer
22	- Textile Mill Products, Manufacturer
23	- Apparel & Other Finished Products from Fabrics and Similar Materials, Manufacturer
24	- Lumber and Wood Products (Except Furniture), Manufacturer
25	- Furniture and Fixtures, Manufacturer

- 26 - Paper and Allied Products, Manufacturer
- 27 - Printing, Publishing & Allied Products, Manufacturer
- 28 - Chemicals and Allied Products, Manufacturer
- 29 - Petroleum Refining and Related Industries, Manufacturer
- 30 - Rubber and Miscellaneous Plastic Products, Manufacturer
- 31 - Leather and Leather Products, Manufacturer
- 32 - Stone, Clay, Glass & Concrete Products, Manufacturer
- 33 - Primary Metal Industries, Manufacturer
- 34 - Fabricated and Metal Products (Except Machinery and Transportation Equipment), Manufacturer
- 35 - Machinery, Except Electrical, Manufacturer
- 36 - Electrical and Electronic Machinery, Equipment and Supplies, Manufacturer
- 37 - Transportation Equipment, Manufacturer
- 38 - Measuring, Analyzing and Controlling Instruments; Photographic Medical and Optical Goods; Watches and Clocks; Manufacturer
- 39 - Miscellaneous Manufacturing Industries
- 40 - Railroad Companies
- 4121 - Taxi Cabs
- 481 - Telephone Communication
- 491-493 - Electric & Gas Services
- 5093 - Junk and Scrap Dealers
- 55 - Automotive and Motor Vehicle Dealers and Farm Machinery, Retail (Except Auto Supply Stores - 553 and Gasoline Service Stations - 554)
- 5813 - Drinking Places (Alcoholic Beverages)
- 5932 - Pawnbrokers
- 5962 - Vending Machines (Automatic Merchandising)
- 5963 - Peddlers
- 63 - Insurance Companies
- 6411 - Brokers for Non-admitted Insurers
- 7993 - Amusement Machines, Coin Operated
- 7999 - Billiard or Pool Tables, All Types
- 7999 - Carnivals and Circuses

**NUMERICAL BUSINESS CLASSIFICATION INDEX**

SIC

Group	Name	Class	
01	Agricultural Production - Crops		2
02	Agricultural Production - Animals		2
07	Agricultural Services	3	
08	Forestry	7	
09	Fishing, Hunting and Trapping		5
10	Mining - Metals	7	
14	Mining - Minerals	5	
15, 16, 17	Contractors, Construction, All Types		8 20
			Food and Kindred

	Products, Manufacturer	8	
21	Tobacco, Manufacturer	8	
22	Textile Mill Products, Manufacturer	8	
23	Apparel & Other Finished Products from Fabrics, Manufacturer	8	8
24	Lumber and Wood Products (Except Furniture), Manufacturer	8	8
25	Furniture and Fixtures, Manufacturer	8	
26	Paper and Allied Products, Manufacturer	8	8
27	Printing, Publishing & Allied Products, Manufacturer	8	8
28	Chemicals and Allied Products, Manufacturer	8	
29	Petroleum Refining and Related Industries, Manufacturer	8	8
30	Rubber and Miscellaneous Plastic Products, Manufacturer	8	8
31	Leather and Leather Products, Manufacturer	8	8
32	Stone, Clay, Glass & Concrete Products, Manufacturer	8	8
33	Primary Metal Industries, Manufacturer	8	8
34	Fabricated and Metal Products (Except Machinery and Transportation Equipment), Manufacturer	8	
35	Machinery, Except Electrical, Manufacturer	8	
36	Electrical & Electronic Machinery, Equipment & Supplies, Manufacturer	8	8
37	Transportation Equipment, Manufacturer	8	
38	Measuring, Analyzing and Controlling Instruments; Photographic Medical and Optical Goods; Watches and Clocks; Manufacturer	8	8
39	Miscellaneous Manufacturing Industries	8	
40	Railroad Companies	8	
41	Local & Suburban Transit & Interurban Highway Passenger Transportation	5	
4121	Taxi License	8	
42	Motor Freight Transportation & Warehousing	3	
44	Water Transportation	3	
45	Transportation by Air	3	
46	Pipelines (except natural gas)	7	
47	Travel Agencies	1	
48	Communication (Except 481 - Telephone)	4	
481	Telephone Communication	8	
49	Sanitary Services	6	

SIC

<u>Group</u>	<u>Name</u>	<u>Class</u>
491-493	Electric & Gas Services	8
50	Wholesale Trade - Durable Goods	2
5093	Junk and Scrap Dealers	8
		51
		2
52	Building Materials; Hardware; Garden Supply; Mobile Home Dealers	2

53	General Merchandise Stores	1	
54	Food Stores	1	
55	Automotive and Motor Vehicle Dealers and Farm Machinery, Retail (Except Auto Supply Stores - 553 and Gasoline Service Stations - 554)		
		8	
553-554	Auto Supply Stores and Gasoline Service Stations		1
56	Apparel and Accessory Stores	1	
57	Furniture, Home Furnishings & Equipment Stores		2
58	Eating Places	1	
5813	Drinking Places (Alcoholic Beverages)		8
59	Miscellaneous Retail	3	
5932	Pawnbrokers		
		8	
5962	Vending Machines	8	
5963	Peddlers	8	
61	Credit Agencies Other Than Banks	3	
62	Security & Commodity Brokers, Dealers Exchanges and Services		5
63	Insurance Companies	8	
64	Insurance Agents, Brokers and Service (except brokers for non-admitted)		7
6411	Brokers for Non-Admitted Insurers		
		8	
65	Real Estate	7	
67	Holding and Other Investment Offices		7
70	Hotels, Rooming Houses, Camps & Other Lodging		2
72	Personal Services	6	
73	Business Services	5	
75	Automotive Repair, Services and Garages		3
76	Miscellaneous Repair Services		
		4	
78	Motion Pictures	3	
79	Amusement & Recreation Services (Except Amusement Machines, Carnivals)		
		3	
7993	Amusement Machines, Coin Operated		8
7999	Billiard or Pool Tables, All Types	8	
7999	Carnivals	8	
80	Health Services	7	
81	Legal Services		
		7	
82	Educational Services	7	
83	Social Services	7	
86	Membership Organizations	1	
87	Engineering, Accounting, Research, Management and Related Services		7
89	Miscellaneous Services	3	

**ALPHABETICAL  
BUSINESS CLASSIFICATION INDEX**

This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the Standard Industrial Classification Manual group number. All businesses not exempt by law which are in the major groups listed under each rate class are subject to a license tax whether found in the alphabetical index or not. The License Inspector shall determine the proper classification of a business not listed.

<u>NAME</u>	<u>SIC</u>	<u>CLASS</u>	
<u>A</u>			
Abattoirs _____	2011	.....	8
Abstract land title or warranty	_6541	.....	7
Accounting and Bookkeeping Services	_8721	.....	7
Acupuncture - Except M.D.	___8049	.....	7
Administrative Office	___7389	.....	5
Advertising Agencies or Agents	___7311	.....	5
Advertising Novelties, signs, placards, etc	___7319	.....	5
AIR CONDITIONING - contractor	___1711	.....	8
- service and repair	___7623	.....	4
AIRCRAFT - retail	___5599	.....	8
- supplies - wholesale	___5088	.....	2
- service and repair	_4581	.....	3
Airport Limousine Service	___4111	.....	5
Alterations, Clothing	7219	.....	6
Ambulance Service	_4119	.....	5
Amusement and Recreation Services	___7999	.....	3
Amusement Machines, coin operated	___7993	.....	8
Amusement Parks	_7996	.....	3
Animal Hospital	___0742	.....	3
Answering Service	_7399	.....	5
ANTENNA - installation--except household	1799	.....	8
- sales - household	___5731	.....	2
- system - satellite, master	___4841	.....	4
Antiques - retail	_5932	.....	3
APPLIANCES, Household - repair	_____7629	.....	4
- retail	_5722	.....	2
Appraisers, Real Estate	_6531	.....	7
Architects	_____8712	.....	7
Armature Rewinding Shops	___7694	.....	4
Armored Car Services	___7381	.....	5
Art Glass, dealers in	___5999	.....	3
Artificial Flowers, dealers in	_____5999	.....	3
ARTISTS - portrait	_8999	.....	3
- commercial	_7336	.....	5
- studios	_8999	.....	3

- supplies, retail ___5999	.....	3	
Assignment, purchasers of accounts, factors __6153	.....		
3			
Astrologers, __Prohibited			
Athletic Arena _____	7941	.....	3
ATHLETIC CLUBS - admission charged _7991	.....	3	
- membership ___7997	.....	3	Attorneys
8111	.....	7	
Auction Houses ___5999	.....	3	
Auctioneers - Regulated by State Law			
Automatic Sprinklers - installation __1711	.....	8	
AUTOMOBILE - accessories - retail _____	5531	.....	1
- automatic car wash __7542	.....	3	
- body, paint & trim shop __7532	.....	3	
- club, membership ___8699	.....	1	
- dealers, new or used - retail___5511	.....	8	
- detailers ___7542	.....	3	
- leasing - long term __7515	.....	3	
- manufacturing _____	3711	.....	8
- parts - new - wholesale ___5013	.....	2	
- parts - new - retail _____	5531	.....	1
- parts- used- wholesale/retail __5015	.....	2	
- rental - short term ___7514	.....	3	
- repairs and service __7538	.....	3	
- salvage or scrap _5093	.....	2	
- service station __5541	.....	1	
- tires, recapping _7534	.....	3	
- tires - wholesale _____	5014	.....	2
- tires - retail _5531	.....	1	
- towing service __7549	.....	3	
AWNING AND TENT - makers ___2394	.....	8	
- rentals __7359	.....	5	
- repair ___7699	.....	4	
			<u>B</u>
Bags, Bagging & Ties, dealers in __5113	.....	2	
Bail Bondsman ___7389	.....	5	
BAKERY - retail ___5461	.....	1	
- wholesale 5149	.....	2	
Ballroom, leased or rented ___7911	.....	3	
BARBER - schools _7241	.....	6	
- shops _____	7241	.....	6
- supplies - wholesale __5087	.....	2	
Barrel & Drum makers & dealers _5085	.....	2	
Bars - Drinking Places __5813	.....	8	
Baskets, boxes, crates, bags, etc. dealers _5113	.....		

2

Bath Houses _____7999	.....	3	
Bath, Turkish, sauna or vapor ___7299	.....	6	
BATTERIES - manufacture _____3692	.....	8	
- vehicle - retail or wholesale .5531	.....	1	
Bearings - wholesale ___5085	.....	2	
BEAUTY - schools _____7231	.....	6	
- shops _7231	.....	6	
- supplies, wholesale ___5087	.....	2	
Bed & Breakfast Inns ___7011	.....	2	
Beeper service, radio pager__4812	.....	8	

Belting - wholesale _____5085	.....	2	
Beverage Coolers - wholesale ___5087	.....	2	BICYCLE
- retail ___5941	.....	3	
- rental ___7999	.....	3	
- repair ___7699	.....	4	
- supplies - wholesale ___5091	.....	2	
Bill Distributors, handbills ___7319	.....	5	
Billboards, erection & lease ___7312	.....	5	
Billiard or Pool Hall _____7999	.....	8	
Bingo _____7999	.....	3	
Blacksmith _____7699	.....	4	
Blood Bank _____8099	.....	7	
Blueprinting _____7334	.....	5	
Boarding House ___7021	.....	2	
BOATS - sightseeing operation __4489	.....	3	
- supplies & accessories - wholesale _____5091	.....	2	
- supplies & accessories - retail __5551	.....	8	
Boat Yards, storage, repair & rental __4499	.....		

3

BOILER - installation ___1711	.....	8	
- repair _____7699	.....	4	
- wholesale ___5074	.....	2	
Bolts & Screws - wholesale ___5072	.....	2	
Bondsman _____7389	.....	5	
Book Publisher ___2731	.....	8	
Book Store - retail __5942	.....	3	
Bookbinder _____3555	.....	8	
Booking Agent, films _____7829	.....	3	
Bootblack, bootblack stand ___7251	.....	6	
BOTTLERS - flavored milk ___2087	.....	8	
- soft drinks ___2086	.....	8	
- supplies - wholesale ___5085	.....	2	
BOWLING - apparel & accessories _5699	.....	1	
- lane equipment & supplies __5941	.....	3	
- lanes & centers _____7933	.....	3	

Box, manufacturing	_2653	.....	8
Boxing or Wrestling Matches	_7941	.....	3
Brick, agents for	___5211	.....	2
Brokers. See heading under type of broker.			
Building Construction - General Contractors	_1541	.....	
	8		
<b>BUILDING MATERIALS &amp; SUPPLIES:</b>			
brick & stone - wholesale	_____5032	.....	2
construction materials - retail	_5211	.....	2
- wholesale	___5039	.....	2
roofing, siding & insulation - wholesale	_5033	.....	2
BURGLAR ALARMS - installation only	_1731	.....	8
- sale & installation	_7382	.....	5
Bus, Charter	_____4141	.....	5
Bus & Motor Coach Company	_____Franchise		
Bus Terminal	_____4173	.....	5
Business Broker, selling businesses	___7389	.....	5
Business College	_8244	.....	7
Business Consultant	___8748	.....	7
Business Forms, manufacturing	___2759	.....	8
Business Forms - retail	_5943	.....	3
Business Services, not elsewhere classified	_7389	.....	
	5		

C

<b>Cablevision</b>			
	4841	Franchise	
Cabaret	_____5813	.....	8
CABINETS - custom order	___5712	.....	2
- manufacturing	___2434	.....	8
Cafeteria	___5812	.....	1
CAMERA & PHOTO SUPPLIES - repair Shop	_____7699	.....	4
- retail	___5946	.....	3
- wholesale	___5043	.....	2
CANDY - retail	5441	.....	1
- wholesale	_5145	.....	2
Canvasser	_____5963	.....	8
Car Rental - short term	_7514	.....	3
Car Wash	_____7542	.....	3
Carnival	_____7999	.....	8
Carpenter	_____1751	.....	8
CARPET - cleaning	_7217	.....	6
- installation	_1752	.....	8
- retail	___5713	.....	2
- wholesale	___5023	.....	2
Carriage, horse drawn for hire	_____4789	.....	1
Caterer	_____5812	.....	1
Cellular telephone service	___4812	.....	8

Cement Manufacture (chemical adhesives) ___2891	.....	
8		
Cement Products (See CONCRETE)		
CEMETERY - agent or sales of sites ___6553	.....7	
- caretaker _____	0782	..... 3
Charcoal, producers ___2861	..... 8	
Chauffeur & Limousine Tour Services ___4119	.....5	
Check Cashing ___6099	..... 5	
Cheese, manufacturer or processor 2022	..... 8	
Chemical & allied products, manufacture 2819	..... 8	
Chimney Cleaner __7349	..... 5	
Chiropractor _____	8041	..... 7
Christmas Tree Sales ___5261	..... 2	
CIGARETTES, Cigars, Tobacco - manufacture ___21	.....	
8		
- retail ___5993	..... 3	
- wholesale ___5194	..... 2	
Circus _____7999	..... 8	
Claim Adjustment Agent or Agency _6411	..... 7	
Clay, Stone & Glass products, manufacture _____	3200	..... 8
Clipping Service, Press _8999	..... 3	
Closing Out Sale - See Municipal Code for regulations		
CLOTHING - retail ___5651	..... 1	
- secondhand dealer ___5932	..... 3	
- wholesale ___5130	..... 2	
COAL, Wood or Coke - retail _5989	..... 3	
- wholesale _____	5052	..... 2
Coffee or Tea Store - retail ___5499	..... 1	
Coffee Roasters & wholesale coffee dealers _5149	.....	
2		
Coin Shop - retail ___5999	..... 3	
Cold Storage Warehouse ___4222	..... 3	
Collection & Claim Agency ___7322	..... 5	
Compact Disks, music - retail _5735	..... 2	
COMPUTER - E-Mail service only _____	4822	..... 4
- internet provider __7375	..... 5	
- repairs _7629	..... 4	
- service (not repairs) ___7371-7379	..... 5	
- stores - retail _5734	..... 2	
Concession Stands (Peddlers) ___5963	..... 8	
CONCRETE - manufacture (paving) __2951	..... 8	
- manufacture, ready-mixed _____	3273	..... 8
- mixtures and products - retail _5211	..... 2	
- wholesale _5032	.....	
2		
Consultant, Business ___8748	..... 7	
CONTRACTORS, construction - all types ___15, 16, 17	.....	
8		

- carpentry	___1751		
- commercial and industrial building	_____	154	
- concrete	___1771		
- electrical	___1731		
- flooring	_1752		
- general contractors, residential & commercial	___15		
- grading	_1794		
- heavy construction other than residential	___16		
- masonry	_____	1741	
- painting & paper hanging	___1721		
- plastering, dry wall, acoustical, & insulation	_1742		
- plumbing, heating & air-conditioning	___1711		
- residential building	___152		
- roofing, siding & sheet metal	_1761		
- signs, erecting	___1799		
- special trade contractors	_____	17	
- tile, terrazzo, marble	___1743		
Convalescent Home	___8052	.....	7
Convenience store - primarily gasoline & limited food - retail	_5541		
	.....	1	
Convention Promoter or Decorator	_7389	.....	5
COSMETICS - manufacture	___2844	.....	8
- retail	___5999	.....	3
- wholesale	_____	5122	..... 2
Cotton Brokers	___6221	.....	5
Cotton Presses & Warehouses	___4221	.....	3
Cotton Mill	_____2211	.....	8
Cracker Manufacture	___2051	.....	8
Craft Shops	_____5945	.....	3
Crafters (Peddlers)	_5963	.....	8
Credit Reporting Agency	_____	7323	..... 5

D

DAIRY - products - retail	_5451	.....	1
- products - wholesale	_____	5143	..... 2
- supplies - wholesale	_5084	.....	2
Dancing School	___7911	.....	3
Dance Hall	_____7911	.....	3
DATA PROCESSING - service	7379	.....	5
- systems, supplies & equipment	___7372	.....	
			5
DAY CARE - Adult & Handicapped	___8322	.....	
			7
- Child	_____	8351	..... 7
Decorator, Interior	_7389	.....	5
Delicatessen	_____5411	.....	1
DELIVERY SERVICE - local trucking without storage	___4212		

..... 3		
- messenger/courier (except air)___4215	.....3	
Dental Equipment & Supplies - wholesale ___5086	.....	
2		
Dental Laboratory __8072	.....7	
Dentist _____	8021	..... 7
Department Store __5311	..... 1	
Design of machinery ___8712	.....7	
Detective Service___7381	.....5	
Diaper Service ___7219	.....6	
Directory - telephone - distribution _7389	.....5	
Dog kennel or grooming _0752	.....3	
Dressmaker for retail trade _____	5699	..... 1
Drinking Place - Alcoholic ___5813	..... 8	
Driver Training School __8299	.....7	
DRUGS - store - retail ___5912	.....3	
- wholesale _5122	.....2	
DRY CLEANING - coin operated ___7215	.....6	
- retail or agents _7212	.....6	
- wholesale _7219	.....	6
DRY GOODS - retail ___5399	..... 1	
- wholesale _5131	.....2	
Dyeing and finishing textiles __2269	..... 8	

E

ELECTRIC APPLIANCES & SUPPLIES		- repair
7629	..... 4	
- retail __5722	..... 2	
- wholesale __5064	..... 2	
Electric Power Company ___4900	..... 8	
Electrical Contractor __1731	..... 8	
Electrical Machinery - manufacture __3600	.....	
8		
Electronics, consumer - retail ___5731	..... 2	
Elevator Dealer - wholesale ___5084	..... 2	
Elevator Maintenance __7699	.....4	
Employment Agency ___7361	.....5	
Engineering Services __8711	.....7	
Engraving, metal __3479	.....8	
Entertainment ___7929	.....3	
Equipment Rental - construction __7353	.....5	
Escort Service _____	7299	
..... 6		
Explosives - wholesale __5169	.....2	
Exterminators ___7342	.....5	

F

Fabrics - retail ___5949	.....3
Factors _____6153	.....3

Farm & Industrial Machinery - wholesale	_5080	.....	2	
Farm Machinery - retail		.....	5599	8
FERTILIZER - manufacture	___2874	.....	8	
- retail	___5261	.....	2	
- wholesale	___5191	.....	2	
Field Warehousing	_7389	.....	5	
FILM- developers for general public	___7384	.....	5	
- developers for movies & TV	_7819	.....	3	
- distributor	___7822	.....		3
Finance Company	_6141	.....	3	
Fire and Security Services	___7382	.....	5	
FIREWORKS - retail		+ \$50 State License Required +	5999	
.....	3 +			
- wholesale		.....	5092	2
FISH & SEAFOOD - retail	5421	.....	1	
- wholesale	___5146	.....	2	
Fisheries	___0912	.....	5	
Fishermen's Equipment - retail	___5941	.....	3	
Fixtures & Furniture - manufacture	_2500	.....	8	
Flea Market Operator	___7389	.....	5	
FLOOR COVERING - contractor		.....	1752	8
- retail	___5713	.....	2	
- wholesale	___5023	.....	2	
FLORIST - retail	___5992	.....	3	
- wholesale	___5193	.....	2	
Flour - wholesale	___5149	.....	2	
FLOWERS, real or artificial - retail	_5992	.....	3	
- wholesale		.....	5193	2
FOOD - broker	.5141	.....	2	
- retail, not consumed on premises	_5411	.....	1	
- wholesale	___5141	.....	2	
Food Service Equipment - sale & installation	_1799	.....		
	8			
Fortune Telling	___Prohibited			
Foundry	___3300	.....	8	
Freight Forwarder		.....	4731	1
FRUIT & PRODUCE - harvesting by machine	_0722	.....		
	3			
- retail	___5431	.....	1	
- wholesale	___5148	.....	2	
FUEL OIL - retail	___5983	.....	3	
- wholesale		.....	5172	2
Funeral Home, Mortician, Crematory	___7261	.....	6	
Fur, clothing - retail	_5632	.....	1	
FURNACE - retail	___5075	.....	2	
- wholesale	___5075	.....	2	
- heating contractor	_1711	.....	8	

FURNITURE - repair, refinishing, upholstering \_\_\_\_\_ 7641 ..... 4  
 - retail \_\_ 5712 ..... 2  
 - secondhand 5932 ..... 3  
 - wholesale \_\_ 5021 ..... 2  
 - manufacture \_\_\_\_ 2500 ..... 8

G

Garage, Auto Repairs \_\_\_\_\_ 7538 ..... 3  
 Garbage Service, Collection & Disposal \_ 4953 ..... 6  
 Garment Pressing, Alteration \_ 7212 ..... 6  
 GAS - liquefied petroleum & equipment \_ 5984 ..... 3  
 - natural gas company \_\_ 4900 ..... 8  
 GASOLINE - Service Station - retail 5541 ..... 1  
 - wholesale \_\_ 5172 ..... 2  
 Gift Shop \_\_ 5947 ..... 3  
 GLASS - motor vehicle, sale & installation \_\_\_\_ 7536 .....  
 3  
 - products, manufacture \_\_\_\_\_ 3200 ..... 8  
 - retail \_\_\_\_\_ 5231 ..... 2  
 GOLF - courses (including miniature) \_ 7992 .....  
 3  
 - sporting goods - retail \_\_ 5941 ..... 3  
 GRAIN - broker (Commodity) \_ 6221 ..... 5  
 - dealer - wholesale or retail 5153 ..... 2  
 - elevator \_\_\_\_ 4221 ..... 3  
 GRAVEL - retail \_\_\_\_\_ 5211 ..... 2  
 - wholesale 5032 ..... 2  
 Greeting Cards - retail \_\_ 5947 ..... 3  
 GROCERS - retail \_\_ 5411 ..... 1  
 - wholesale \_\_ 5141 ..... 2  
 GUNS - retail or dealer \_\_ 5941 ..... 3  
 - wholesale \_\_ 5091 ..... 2  
 Gunsmith \_\_\_\_\_ 7699 ..... 4

H

Hair Grooming \_\_\_\_ 7231-7241 ..... 6  
 HARDWARE - retail \_\_ 5251 ..... 2  
 - wholesale \_\_\_\_\_ 5072 ..... 2  
 Hazardous Waste Storage, Disposal or Transportation \_ 4953  
 ..... 6  
 HEALTH - Club \_\_ 7991 ..... 3  
 - Food Store \_\_ 5499 ..... 1  
 - Health Services, HMO \_ 8010 ..... 7  
 - Health Services, Medical Service Plans (Insurance) \_\_\_\_ 6324  
 ..... 8  
 - Home Health Care Services \_ 8082 ..... 7  
 Hearing Aids - retail \_\_\_\_\_ 5999 ..... 3  
 Heating Contractor \_ 1711 ..... 8

Hemstitching and Pleating	___7219	.....	6	
Hobby Shop	_____5945	.....	3	
Holding Companies	_____6700	.....	7	
Horticulturist	_____0781	.....	3	
Hose, industrial - wholesale	__5085	.....	2	
HOSIERY - mill	_____2200	.....	8	
- retail	__5632	.....	1	
- wholesale	__5137	.....	2	
HOSPITAL - animal	.0742	.....	3	
- general medical and surgical	__8062	.....	7	
- psychiatric	_8063	.....	7	
- specialty	__8069	.....	7	
Hotel	_____7011	.....	2	
Hotel Supplies - wholesale	__5046	.....	2	
House Mover, Wrecker	__1799	.....	8	
I				
ICE - dealer- retail	__5999	.....	3	
- manufacture	__2097	.....	8	
ICE CREAM - manufacture	_____2024	.....	8	
- retail dairy products	__5451	.....	1	
- shop or stand	__5812	.....	1	
- wholesale	__5143	.....	2	
Industrial Chemicals - wholesale	_5169	.....	2	
Industrial & Farm Machinery & Equipment	_5080	.....	2	
Inn, food and lodging	_7011	.....	2	
Insulation Contractor	_____1742	.....	8	
INSURANCE - adjuster	_6411	.....	7	
- agent, broker (see 8 for non-admitted), solicitor	__6411	.....	7	
- broker for Non-admitted Insurer	__6411	.....	8	
- company, fire & casualty	____633-635	.....	8	
- company, life & health	_631-632	.....	8	
- company, title & others not elsewhere classified	__636-639	.....	8	
- consultant or engineer	_____6411	.....	7	
Interior Decorator	__7389	.....	5	
INTERNET - provider, information retrieval	__7375	.....	5	
- E-Mail (electronic mail service only)	__4822	.....	4	
Investment Counselor	__6282	.....	5	
Investment Firm, general brokerage	____6211	.....	5	
Iron & Steel, semi-finished items - wholesale	_5051	.....	2	

J

Janitor or Housekeeping Service \_\_7349 ..... 5  
Janitor Supplies - wholesale \_\_5087 ..... 2  
JEWELRY - repair \_7631 ..... 4  
- retail \_\_5944 ..... 3  
- wholesale \_\_5094 ..... 2  
Junk Dealer - wholesale \_\_\_\_\_5093 ..... 8

K

Karate School \_\_\_\_7999 ..... 3  
Kennel \_\_\_\_\_0752 ..... 3  
KEROSENE & FUEL OIL, Heating, - retail \_\_\_\_5983 .....  
3  
- wholesale \_5172 ..... 2  
Kindergarten \_\_\_\_\_8211 ..... 7  
1521 ..... 8  
Kitchen Designers & Contractors  
Knitting Mill - textile manufacture \_\_\_\_\_2253 ..... 8

L

Laboratory, testing, commercial \_\_8734 ..... 7  
LAMPS - retail \_5719 ..... 2  
- wholesale \_5023 ..... 2  
Land Title or Abstract Company \_\_6361 ..... 1  
Landfill, solid waste \_\_\_\_\_4953 ..... 6  
Landscape Service \_0781 ..... 3  
LAPIDARY - retail shop \_5999 ..... 3  
- supplies & equipment - wholesale \_5085 .....  
2  
Laundries \_\_\_\_\_7215 ..... 6  
Laundry agent or pickup station \_\_7211 ..... 6  
Lawn Care Service \_0782 ..... 3  
LAWNMOWERS - repair \_\_\_\_\_7699 ..... 4  
- retail \_5261 ..... 2  
- wholesale \_5083 ..... 2  
Leased Equipment, not otherwise listed \_7359 ..... 5  
Leasing Company, vehicles, & non-expendable equipment \_\_7510  
..... 3  
Leather Goods - retail \_\_5948 ..... 3  
Leather & Products, manufacture \_\_3111 ..... 8  
Legal Services, attorney \_\_\_\_\_8111 ..... 7  
Libraries, lending & depositories in stores \_\_\_\_8231 .....  
7  
Limousine Service \_4111 ..... 5  
Linen Service \_\_\_\_\_7213 ..... 6  
Livestock Dealer and Services \_\_\_\_0751 ..... 3  
Locksmith \_\_\_\_\_7699 ..... 4

Locker, cold storage of food \_\_4222 ..... 3  
 Luggage - retail \_\_\_\_\_5948 ..... 3  
 LUMBER - manufacture \_2400 ..... 8  
 - retail \_\_\_\_5211 ..... 2

M

Machine Shop .3599 ..... 8  
 Magazine, sales or subscriptions, door-to-door \_\_\_\_5963 .....  
 8  
 Mail Order Business \_\_\_\_5961 ..... 3  
 Management Consultant .8742 ..... 7  
 Manicurist \_\_\_\_\_7231 ..... 6  
 Manufactured Home [See Mobile Home]  
 MANUFACTURING:  
 - chemicals & allied products \_2800 ..... 8  
 - clay, stone & glass products \_3200 ..... 8  
 - computer equipment \_\_3500 ..... 8  
 - electrical machinery, equipment, supplies \_\_3600 .....  
 8  
 - furniture and fixtures \_\_2500 ..... 8  
 - leather and Leather products 3100 ..... 8  
 - lumber \_\_\_\_2400 ..... 8  
 - machinery - industrial, commercial, computer \_\_\_\_3500 .....  
 8  
 - medicine \_\_\_\_2833 ..... 8  
 - metals, primary \_\_3300 ..... 8  
 - metal products \_\_3400 ..... 8  
 - paper and allied products \_\_2600 ..... 8  
 - petroleum refining and related \_\_\_\_2900 ..... 8

MANUFACTURING (Cont.)

- rubber and miscellaneous products \_\_3000 ..... 8  
 - soap \_\_2841 ..... 8  
 - textile mill products \_\_2200 ..... 8  
 - tobacco products \_2100 ..... 8  
 - transportation equipment \_\_3700 ..... 8  
 - manufacturing not otherwise listed \_\_\_\_\_3900 ..... 8  
 Marble, building - cut & shape .3281 ..... 8  
 Marble, granite & other stone yards .5032 ..... 2  
 Marina \_\_\_\_\_4493 ..... 3  
 Massage \_\_\_\_\_7299 ..... 6  
 MATTRESS - manufacture \_\_2515 ..... 8  
 - retail \_\_5712 ..... 2  
 Meat Processing \_\_\_\_\_2013 ..... 8  
 MEAT - retail market \_\_\_\_5421 ..... 1  
 - wholesale \_5147 ..... 2  
 Medical & Health Services \_\_8000 ..... 7  
 Medical, Dental, Hospital Equipment & Supplies - wholesale \_\_\_\_\_5047 ..... 2

Medicine - manufacture _2833	.....	8	
Men's & Boy's wearing apparel - retail __5611	.....	1	
Messenger Service _4215	.....	3	
Metal Jobber - wholesale ____5051	.....	2	
Metal Products, manufacture _3400	.....	8	
MILK - retail _____5451	.....	1	
- wholesale _____	.....	5143	..... 2
MILLINERY - retail _5632	.....	1	
- wholesale _5137	.....	2	
MINING - metals __1000	.....	7	
- minerals _1400	.....	5	
Miscellaneous Business Services, not listed __8999	.....		
		3	
MOBILE HOME - parks __6515	.....	7	
- repairs ____7699	.....		4
- retail _5271	.....	2	
Money lender - industrial loans, finance company (not banks) .6141	.....	3	
Monuments - retail _5999	.....	3	
Mortgage Broker _6163	.....	3	
Motel _____7011	.....	2	
MOTION PICTURE - film agent ____7829	.....	3	
- operator ____7832	.....	3	
- supply house _____	.....	5043	..... 2
- theater & drive-in ____7833	.....	3	
Motor Freight Line 4231	.....	3	
Motor Vehicle driver training school __8299	.....		
		7	
MOTORCYCLE - dealer or agent __5571	.....	8	
- rental _7999	.....	3	
- repairs _7699	.....	4	
Motor Vehicle Dealer - retail _____	.....	551-552	..... 8
Motors, outboard - retail _5551	.....	8	
Movers, trucking & storage __4214	.....	3	
Multigraphing or photocopying ____7334	.....	5	
MUSIC - sheet music and musical instruments - retail _____	.....	5736	..... 2
- school _8299	.....	7	
- tapes & compact disks - retail_5735	.....	2	
- teachers & educational services __8299	.....	7	
- wire transmitted, systems ____7389	.....	5	
Musicians - entertainers _7929	.....	3	

N

Natatorium or Swimming Pool _7999	.....	3	
Neckwear - retail __5611	.....	1	
News Syndicate __7383	.....	5	
NEWSPAPER - advertising __7311	.....	5	

- publishing \_\_2711 ..... 8  
 - retail \_\_5994 ..... 3  
     - wholesale ..... 5192 ..... 2  
 Newsstand \_\_\_\_5994 ..... 3  
 Nightclub \_\_\_\_5813 ..... 8  
 NOTIONS, NOVELTIES - peddlers \_5963 ..... 8  
     - retail \_\_5947 ..... 3  
 Nursery, Day \_\_\_\_8351 ..... 7  
 Nursery or horticulturist \_5261 ..... 2  
     Nurses Registry ..... 7361 ..... 5  
 NURSING HOME - skilled care 8051 ..... 7  
 - intermediate care \_8052 ..... 7  
 - assisted living with health care \_\_8053 ..... 7

O

Office Building, rental agent \_\_6531 ..... 7  
 OFFICE FURNITURE - rental \_7359 ..... 5  
     - retail \_\_5999 ..... 3  
     - wholesale \_\_5021 ..... 2  
 OFFICE MACHINES - rental \_\_7359 ..... 5  
 - retail \_\_5999 ..... 3  
 - service & repair ..... 7629 ..... 4  
 - wholesale \_\_5044 ..... 2  
 OFFICE SUPPLIES - retail \_\_\_\_5999 ..... 3  
     - wholesale \_\_5112 ..... 2  
 OIL, fuel only - retail \_\_5983 ..... 3  
 - wholesale \_\_5172 ..... 2  
 Ophthalmic Goods - wholesale \_\_5048 ..... 2  
 OPTICAL GOODS - retail ..... 5995 ..... 3  
     - wholesale \_\_\_\_5048 ..... 2  
 Optometrist \_\_\_\_\_8042 ..... 7  
 Osteopathic, physicians & clinics \_\_8031 ..... 7

P

    Packing House, cold storage ..... 4222 ..... 3  
 Paging Service, Electronic \_\_4812 ..... 8  
 PAINT - manufacture \_\_\_\_2851 ..... 8  
 - retail \_\_5231 ..... 2  
     - wholesale ..... 5198 ..... 2  
  
 PAPER & allied products - manufacture \_2621 ..... 8  
     - retail \_5943 ..... 3  
     - wholesale 5113 ..... 2  
 Parcel Delivery Company \_\_\_\_4215 ..... 3  
 Parking Lots & Garages \_7521 ..... 3  
 Parking spaces, trailer park ..... 6515 ..... 7  
 Party Shop \_\_\_\_\_5411 ..... 1

Pawn Brokers, all types	_5932	.....	8	
Peanut & Popcorn stands	___5441	.....	1	
Peddlers, all types	_5963	.....	8	
Personal Holding Company	_6719	.....	7	
Personnel Supply Services	___7361	.....	5	
Pest Control - exterminators		_____7342	.....	5
PET - grooming, kennel, boarding, training	___0752	.....		
	3			
- shop	_____5999	.....	3	
Pharmacy	_____5912	.....	3	
PHONOGRAPH RECORDS - retail	_5735	.....	2	
- wholesale	_5099	.....	2	
Photocopying	_____7334	.....	5	
Photograph Developing & Retouching		_____7384	.....	5
PHOTOGRAPHER - commercial	___7335	.....	5	
- portraits	_7221	.....	6	
Photo Supply Store - retail	___5946	.....	3	
Physical Fitness Center	_7991	.....	3	
Physician	_____8011	.....	7	
Piano Tuner	_____7699	.....	4	
Pianos - retail		_____5736	.....	
	2			
Pictures or Picture Frames - retail	___5999	.....	3	
Plating, silver, etc.	_3471	.....	8	
PLUMBING - contractor	_1711	.....	8	
- supplies & equipment - retail	___5211	.....		
	2			
- wholesale	_5074	.....	2	
Pool Cleaning	_____7349	.....	5	
Polygraph Service		_____7381	.....	5
Printing or duplicating, all types	___2700	.....	8	
Produce - retail & wholesale	_5141	.....	2	
Promoters, Sports & Entertainment		_____7941	.....	3
Public Relations	___8743	.....	7	
Publisher	_____2731	.....	8	
Pulpwood Yards, Wholesale	_5099	.....	2	
PUMPS - retail	5999	.....	3	
- wholesale	_5084	.....	2	

R

Radiator Repairs	___7539	.....	3	
RADIO & TV - retail	___5731	.....	2	
- rental or lease	___7359	.....	5	
- repairs	_7622	.....	4	
- stations	_4832	.....	4	
- supplies & parts	___5065	.....	2	
Railroad Company		_____4000	.....	8
REAL ESTATE - operator, lessor (more than \$10,000 annual gross income)	___651	.....	7	

REAL ESTATE (Cont.)

- agent, broker, realtor, manager	___ 6531	.....	7
- developer, subdivider	___ 6552	.....	7
Recreation Center	_ 7999	.....	3
Recreation Vehicle Dealer - retail		_____ 5561	..... 8
Reducing Salon	___ 7991	.....	3
REFRIGERATORS - retail	___ 5722	.....	2
- wholesale	___ 5064	.....	2
Rehabilitation House, after care	___ 8081	.....	7
Rental Service, miscellaneous, not listed	7359	.....	5
Repair Services, miscellaneous	___ 7699	.....	4
Reporter, stenographer, fee or commission		_____ 7338	..... 5
Repossession Service	___ 7389	.....	5
Representative, business	___ 7389	.....	5
Residential Care - Home	. 8361	.....	7
Restaurant	_____ 5812	.....	1
RETAIL TRADE - apparel & accessories	_ 5699	.....	1
- building materials, hardware farm equipment, etc.	___ 5200	.....	2
- food	___ 5411	.....	1
- furniture, home equipment	___ 5712	.....	2
- general merchandise	_ 5399	.....	1
- miscellaneous, not listed	_ 5999	.....	3
Retirement Center	. 8361	.....	7
Riding School, Academy	___ 7999	.....	3
ROOFING - contractor		_____ 1761	..... 8
- manufacture	_ 2952	.....	8
- retail	___ 5211	.....	2
- wholesale	___ 5033	.....	2
Rooming House	___ 7021	.....	2
RUBBER - related products - manufacture	___ 3069	.....	
	8		
- stamps - manufacture	_ 3999	.....	8
- stamps - retail		_____ 5999	..... 3
Rugs & Carpets - retail	___ 5713	.....	2

S

Safes - wholesale	___ 5044	.....	2
Sales, door-to-door or by telephone	___ 5963	.....	8
Sales Engineer	_____ 7389	.....	5
Sales Office.	See heading under product.		
Sales Promotion	___ 7389	.....	5
SAND - retail	_____ 5211	.....	2
- wholesale	___ 5032	.....	2
SANDWICHES - manufacture & wholesale		_____ 5149	..... 2
- retail	___ 5812	.....	1
Sanitorium	_____ 8051	.....	7
Household	___ 5731	.....	2
Satellite Master Antenna Systems - Services	_ 4841	.....	

Sausage Factory __2013	.....	8	
Saw Mill, Planing Mill __2421	.....	8	
Saws - wholesale __5072	.....	2	
SCALES - coin operated _7299	.....	6	
- wholesale _5046	.....	2	
SCHOOL - acting __8299	.....	7	
- dance __7911	.....	3	
- educational or vocational __8200	.....	7	
- Supplies & Books - retail __5943	.....	3	
- Supplies & Desks - wholesale _____	5021	.....	2
Scrap Yards - wholesale _5093	.....	8	
SCREENS, doors, windows - manufacture __2431	.....		
8			
- retail __5211	.....	2	
- wholesale __5051	.....	2	
Secondhand goods, all types _5932	.....	3	
Secretarial Service _7338	.....	5	
Security & Guard Services (State Permit & Bond Required)_____	7381	.....	5
Seeds - retail _____5261	.....	2	
Sewer Pipe - wholesale _5032	.....	2	
SEWING MACHINES - manufacture __3634	.....	8	
- retail _____	5722	.....	2
- wholesale __5064	.....	2	
Shipyards _____3731	.....	8	
Shirts, manufacture __2326	.....	8	
SHOES - repair __7251	.....	6	
- retail __5661	.....	1	
- wholesale __5139	.....	2	
Shooting Gallery _____	7999	.....	3
Shopping Service for Individuals __7299	.....	6	
Shuffleboards _____7999	.....	3	
Sign Painter _____7389	.....	5	
Signs, erecting _____1799	.....	8	
Silver and Gold Dealers - retail __5944	.....	3	
Skating Rink - ice or rollerskate __7999	.....	3	
SOAP - manufacture _____	2841	.....	8
- wholesale __5122	.....	2	
Social Club, membership ____8641	.....	1	
Soda Fountain 5812	.....	1	
Soda Fountain Supplies - wholesale __5145	.....	2	
Soda Water - wholesale _5145	.....	2	
Soft Drinks - wholesale __5149	.....	2	
Soft Drink Stands - retail _____	5812	.....	1
Solicitor (See Peddler) __5963	.....	8	
Spa - Health Club __7991	.....	3	
SPORTING GOODS - retail __5941	.....	3	
- wholesale __5091	.....	2	
Stable, feed boarding or sales .7999	.....	3	

Stamp Shop - retail (Philatelist) \_\_\_\_ 5999 ..... 3  
 Stationery, including books \_\_\_\_\_ 5943 ..... 3  
 Statuary - retail \_\_\_\_ 5999 ..... 3  
 Steam, heating & cooling contractor \_\_\_\_ 1711 ..... 8  
 Stenographer, fee or commission \_ 7338 ..... 5 Stevedoring  
     4491 ..... 3  
 Stock Broker or dealer \_\_ 6211 ..... 5  
 Stone, clay, glass products - manufacture \_\_\_\_ 3299 .....  
     8

STOVES - repair \_\_\_\_\_ 7699 ..... 4  
 - retail \_\_ 5722 ..... 2  
 - wholesale \_\_ 5064 ..... 2  
 - manufacture \_\_\_\_ 3631 ..... 8  
 Sugar - wholesale \_ 5149 ..... 2  
 Surgical instruments - wholesale \_ 5047 ..... 2  
 Surveyor \_\_\_\_ 8713 ..... 7  
     Swimming Pool Contractor \_\_\_\_\_ 1799 ..... 8

I

Tailor, custom - retail \_\_\_\_ 5699 ..... 1  
 Tailor shop - repair \_ 7219 ..... 6  
 Talent Agent \_\_\_\_\_ 7399 ..... 5  
 Tanning Salon 7299 ..... 6  
     Tape Recorders - retail \_\_\_\_\_ 5731 ..... 2  
 Tapes, music - retail \_\_\_\_ 5735 ..... 2  
 Tavern \_\_\_\_ 5813 ..... 8  
 Tax Service \_\_\_\_\_ 7291 ..... 6  
 Taxi Cab \_\_\_\_ 4121 ..... 7  
 Taxidermist \_\_\_\_\_ 7699 ..... 4  
 Tea, Coffee - retail \_ 5499 ..... 1  
     Telegraph or signal company agent \_\_\_\_\_ 4822 ..... 4  
 TELEPHONE - answering service \_ 7389 ..... 5  
 - beeper service, radio pager \_ 4812 ..... 8  
 - billing services \_\_\_\_ 7389 ..... 5  
 - communication services (based on gross receipts  
     billed to customers within the city) 481 ..... 8  
 - company \_\_\_\_ 481 ..... 8  
 - directory \_\_\_\_ 7389 ..... 5  
 - equipment leasing 7359 ..... 5  
 - equipment sales - retail \_ 5999 ..... 3 - installation  
     1731 ..... 8  
 - maintenance \_ 7629 ..... 4  
 - paging service, electronic \_\_\_\_ 4812 ..... 8  
     - pay phones, public \_\_\_\_\_ 7389 ..... 5  
 - solicitation service \_ 7389 ..... 5  
 TELEVISION - broadcast station \_\_ 4833 ..... 4  
 - closed circuit system \_\_ 4841 ..... 4

- CATV \_\_ Franchise  
 - Pay TV \_ Franchise  
 TELEVISION & VCR - rent or lease \_7359 ..... 5  
     - repair \_\_\_\_\_ 7622 ..... 4  
     - tape rental \_7841 ..... 3  
 Temporary Employment Agency \_\_\_7363 ..... 5  
 TENTS - manufacture \_\_\_2394 ..... 8  
     - repair \_7699 ..... 4  
     - retail \_5999 ..... 3  
 Textile Mill, fiber, fabric or goods production, dyeing, finishing, printing  
     2200 ..... 8  
 THEATER - motion picture \_\_\_\_\_ 7832 ..... 3  
     - stage \_\_\_7922 ..... 3  
 Theatrical or Night Club Act, agent \_7922 ..... 3  
 Ticket Agent, Theatrical \_7922 ..... 3  
  
 TILE - contractor \_\_1743 ..... 8  
 - manufacture \_3253 ..... 8  
     - retail \_\_\_\_\_ 5211 ..... 2  
 - wholesale \_\_5032 ..... 2  
 Tin & Metal Shop, repair only \_\_\_7699 ..... 4  
 Tires, Recapping \_\_7534 ..... 3  
 TOBACCO PRODUCTS - manufacture \_21 ..... 8  
     - retail \_5993 ..... 3  
     - wholesale \_\_5194 ..... 2  
     Tour Busses \_\_\_\_\_ 4141  
     ..... 5  
 Tourist Guides 7999 ..... 3  
 Towel Service & Rental - uniforms, rags, etc. \_7213 .....  
     6  
 TOYS - retail \_\_\_\_\_ 5945 ..... 3  
     - wholesale \_\_5092 ..... 2  
 Tractors. See Industrial & Farm Machinery  
 TRADE SHOWS - promoters \_7389 ..... 5  
     - sales (see Peddlers) \_\_\_\_\_ 5963 ..... 8  
 Trading Stamps, dealers or companies \_7389 ..... 5 TRAILER  
     - parking lot, rental, campers \_7033 ..... 2 - parks, residential  
     6515 ..... 7  
     - rental \_\_7519 ..... 3  
 TRANSPORTATION - Equipment- manufacture \_\_\_3799 .....  
     8  
     - Freight agent, broker \_\_4731 ..... 1  
     - Mobile Unit, Handicapped, Nursing Care \_\_\_4119 .....  
     5  
 TRAVEL - agency, bureau - domestic & foreign \_\_\_4724 .....  
     1  
     - ticket office not operated by transportation company \_\_\_\_\_ 4729 ..... 1  
     - tour operator \_4725 ..... 1  
 Tree Trimming, Arborist \_0783 ..... 3

Trophy Shop _____	5999	.....	3
Truck & Auto Rental or Leasing _____	7513	.....	3
Trucking, except rental or leasing _____	4212	.....	3
Trusses, dealers _____	5999	.....	3
Tuxedo Rental _____		7299	..... 6
Typesetting _____	2791	.....	8
TYPEWRITERS & Office Machines - retail _____	5999	.....	
3			
- wholesale _____	5044	.....	2

U

Uniform Rental _____		7299	..... 6
Uniform Supply Service _____	7213	.....	6
Upholstery Shop _____	7641	.....	4

V

VACUUM CLEANERS - retail _____		5722	..... 2
- wholesale _____	5064	.....	2
Variety Store _____	5331	.....	1
Vehicles. See heading under type.			
VENDING MACHINES - sale of products _____	5962	.....	8
- wholesale _____	5046	.....	2
Veterinarian _____	0742	.....	3
Video Poker, coin-operated machines _____		7993	..... 8
VIDEO TAPE - rental _____	7841	.....	3
- sales - retail _____	5735	.....	2
Vinyl Siding - installation _____	1761	.....	8

W

WALL PAPER - retail _____	5231	.....	2
- wholesale _____	5198	.....	2
Warehouse & Storage _____	4225	.....	3
Washing Cars _____	7542	.....	3
5722		.....	2
Waste Paper & Rags - wholesale _____	5093	.....	2
Watchmaker- repairs _____	7631	.....	4
Water or Steam Hose - wholesale _____	5085	.....	2
Water Transportation Services _____	4400	.....	3
Waterbeds - retail _____		5712	..... 2
WEATHER STRIPPING - installation _____	1799	.....	8
- retail _____	5211	.....	2
Weight Control - reducing facilities _____	7991	.....	3
Welding Shop _____	7692	.....	4
Welding Supplies - wholesale _____	5085	.....	2
Wholesalers, not otherwise listed:			
Durable Goods _____		5099	..... 2
Nondurable goods _____	5199	.....	2

WIGS - retail _____	5699	.....	1	
- wholesale ____	5199	.....	2	
Wood Sawyer, sawing wood by machinery ____	2421	.....		
	8			
Woodenware - retail ____	5999	.....	3	
Woolen Mill _____	2282-4	.....	8	
Wrecker, towing service _____	7549	.....		3
Wrecking buildings _	1795	.....	8	

X

X-Ray Laboratories _	8071	.....	7	
X-Ray Machines - wholesale _	5047	.....	2	

Y

Yacht Basins - operation _____	4493	.....		3
Yacht Clubs _____	7997	.....	3	
Yard cleaning ____	0782	.....	3	
YARD GOODS - retail ____	5949	.....	3	
- wholesale ____	5131	.....	2	
YARN - manufacture ____	2281	.....	8	
- retail _____	5949	.....	3	
YOGURT - manufacture _____	2024	.....		8
- retail shop, stand ____	5812	.....	1	
- wholesale ____	5143	.....	2	