



May 1, 2014

Dear Business Operator:

We would like to thank you for doing business in Concord. Enclosed you will find information pertaining to the requirements of obtaining or renewing a 2014/2015 City of Concord Business Privilege License. We require a new application each year so we can update our files with current information.

Included with this letter are an application and a copy of the fee schedule to assist you in determining the amount due for your business. Please return this application along with your payment no later than June 30. Privilege licenses are based on the City's fiscal year of July 1, 2014 thru June 30, 2015 and are due on or before July 1, 2014. Interest is added to unpaid accounts beginning August 1 and continues to accrue at a rate of 5 percent until payment is received.

Also included in this letter is an example calculation on how the tax is applied. There is additional information and a calculator for your convenience, available on our web site at www.concordnc.gov. However, if you have questions or need assistance, please contact our Tax Collection office at (704) 920-5216 between the hours of 8:00am and 5:00pm.

The City strives to treat all business owners fairly and in a consistent manner; therefore, the following regulations are applied when a business does not have a valid license to operate within the City. Per Article 18-24(a) of the City of Concord Code, not posting a license is a misdemeanor, punishable as provided by G.S. Section 14-4. In addition to the criminal remedies set forth in subsection (1) of this section, and pursuant to G.S. 160A-175(d), the City may seek an injunction against any person conducting business in violation of this article.

Once again, we want to take this opportunity to thank you for doing business in Concord.

Sincerely,

A handwritten signature in black ink that reads "Rita Ellison". The signature is written in a cursive style.

Rita Ellison
Tax Collector

Tax

Phone (704) 920-5216 • Fax (704) 792-1459

ARTICLE VII SECTION 18-295 LICENSE TAX SCHEDULE

Every person conducting any retail or wholesale types of business not otherwise specifically taxed herein or exempted by state law shall be taxed as follows:

MERCHANT, ANNUAL GROSS RECEIPTS
(MAX FEE \$10,000)

Up to \$200,000.....\$30.00
400,000.....\$60.00
For each full \$1,000 in excess of \$400,000.....\$.60

MANUFACTURERS & SERVICE COMPANIES, ANNUAL GROSS RECEIPTS
(MAX FEE \$4,000)

Up to \$200,000.....\$30.00
400,000.....\$60.00
For each full \$1,000 in excess of \$400,000.....\$.60

EXAMPLE: XYZ CO. HAD \$513,000 IN GROSS RECEIPTS.
THEIR PRIVILEGE LICENSE FEE IS COMPUTED AS FOLLOWS:

\$513,000.00
-400,000.00
\$113,000.00

\$113,000 divided by 1,000 = 113
113 x .60 = \$67.80

First \$400,000 in sales will be \$60.00
Next \$113,000 in sales will be \$67.80
Total Privilege License due: \$127.80

MERCHANT WHOLESALE, ANNUAL GROSS RECEIPTS
(MAX FEE \$2,000)

Up to \$50,000.....\$50.00
\$51,000-\$450,000.....\$.40
For each full \$1,000 in excess of \$450,000.....\$.20

EXAMPLE: XYZ CO. HAD \$1,000,000 IN WHOLESALE GROSS RECEIPTS.
THEIR PRIVILEGE LICENSE FEE IS COMPUTED AS FOLLOWS:

\$1,000,000.00
-50,000.00
\$ 950,000.00
-400,000.00
\$ 550,000.00

\$550,000 divided by 1,000 = 550
550 x .20 = \$110.00
\$400,000 divided by 1,000 = 400

400 x .40 = \$160.00
First \$50,000 in sales will be \$ 50.00
Next \$400,000 in sales will be \$160.00
Next \$550,000 in sales will be \$110.00
Total Privilege License due \$ 320.00

*****THE AMOUNT REPORTED AS GROSS RECEIPTS ON A BUSINESS' STATE INCOME TAX RETURN. THE LAW PROVIDES THAT SATISFACTORY EVIDENCE SHALL BE FURNISHED SHOWING THE FACTS ON WHICH RETAIL, MANUFACTURE, SERVICE AND WHOLESALE LICENSE (S) ARE BASED. A REQUEST MAY BE MADE TO PRESENT AN OPERATING STATEMENT, OR OTHER RECORDS REFLECTING GROSS RECEIPTS BEFORE THE LICENSE CAN BE ISSUED*****

SCHEDULE B

*NC Licensed Contractors must provide their license # for the flat tax rate. _____

B) CATEGORY:	FEE	X	Promotions, exhibits or shows (where admission is charged) # of rooms ()	\$	25.00
Advertising/Outdoor (signs, billboards)	\$ 35.00		Restaurants/Cafeteria (based on # of seats)		
Amusement-General	25.00		Seating for 1-4	25.00	
Automobile: Service Station	12.50		Seating for 5 or more	42.50	
Automobile: Wholesale Supply Dealers	37.50		Shooting Gallery or device for sports play	25.00	
Barber, Beautician, Manicurist - State Licensed - \$2.50/Per Operator # of operators ()			Skating Rinks/Swimming Pools or other recreational activity	25.00	
Beer & Wine (Copy of ABC permit required)			Sprinkler Systems-Automatic (selling or installing)	100.00	
On premise malt	15.00		Sundries (sandwiches, drinks, tobacco, pre-packaged food)	4.00	
Off premise malt	5.00		Telegraph Companies	50.00	
Wholesale beer	37.50		Theaters (Movie) \$200/per screen # of screens()		
On premise wine	15.00		Undertaker (retail sale of coffins, etc)	50.00	
Off premise wine	10.00		Video Games coin/token \$5.00/machine # of machines ()		
Wholesale wine	37.50		Video Rental or Sales	25.00	
Wholesale beer & wine	62.50		Weapons Other (bowie knives, dirk, daggers, leaded canes, etc)	200.00	
Bicycles (dealer, renting or repairing)	25.00				
Billiard & Pool Tables	25.00				
Bowling Alleys (\$10 each alley) # of alleys ()					
Campgrounds, Trailer Parks or Tent Camping	12.50				
Chain or Branch Store (per store)	50.00				
Check Cashing for a fee	100.00				
Collection Agency GS 105-45	50.00				
Contractor: Construction, Grading or Building (*Must be State licensed, if not-gross receipts)	10.00				
Daycare Center - based on # of children enrolled					
0-49	50.00				
50-99	100.00				
100-149	200.00				
150-199	300.00				
200 or more	400.00				
Dry Cleaners	50.00				
Electrical Contractors	50.00				
Electronic Video Games (\$5 per machine) # of machines ()					
Elevators (Selling or Installing)	100.00				
Employment Agency	100.00				
Firearm Dealers	50.00				
Flea Market/Specialty Market Operators	200.00				
Flea Market/Specialty Market Vendor	25.00				
Fortune Teller, Palmists	559.00				
Going out of Business Sale (see City Clerk)					
HVAC Contractor	50.00				
Hotels & Motels (\$25 min - \$1/per room) # of rooms ()					
Ice Cream (retail/counter sales)	2.50				
Ice Cream Mfg & Wholesale Per Freezer (See tax for fee)					
Itinerant Merchant/Kiosk	100.00				
Laundry, Laundromat, Linen, Uniform Rental	50.00				
Loan Agencies	100.00				
Motor Cycle Dealers	12.50				
Motor Vehicle Dealers (auto new or used)	25.00				
Music Machines/Juke Box (\$5 ea.) # of machines ()					
Packing Houses/Meat	100.00				
Pawnbrokers	275.00				
Peddler on Foot	10.00				
Peddler w/Vehicle	25.00				
Pianos, Organs, Radios, CD's, TV's, etc. (Sales/Repairs)	5.00				
Pinball Machines/Games & Devices (ea. location)	25.00				
Plumber Contractor	50.00				

Total Due (Section B)

\$ _____,00