

OCCUPATION TAX FEE SCHEDULE for HOME BUSINESSES

GROSS RECEIPTS BRACKETED CLASSIFICATION SCHEDULE INCLUDES \$25 FOR HOME BUSINESSES

	RANGE BRACKETS		CLASS / RATE					
	At Least	No More Than	1	2	3	4	5	6
A	0	25,000	\$65	\$67.50	\$70	\$72.50	\$75	\$77.50
B	25,001	50,000	\$75	\$80.00	\$85	\$90.00	\$95	\$100.00
C	50,001	100,000	\$95	\$105.00	\$115	\$125.00	\$135	\$145.00
D	100,001	250,000	\$155	\$180.00	\$205	\$230.00	\$255	\$280.00
E	250,001	500,000	\$255	\$305.00	\$355	\$405.00	\$455	\$505.00
F	500,001	1,000,000	\$455	\$555.00	\$655	\$755.00	\$855	\$955.00
G	1,000,001	2,000,000	\$855	\$1,055.00	\$1,255	\$1,455.00	\$1,655	\$1,855.00
H	2,000,001	5,000,000	\$2,055	\$2,555.00	\$3,055	\$3,555.00	\$4,055	\$4,555.00
I	5,000,001	7,500,000	\$3,055	\$3,805.00	\$4,555	\$5,305.00	\$6,055	\$6,805.00
J	7,500,001	10,000,000	\$4,055	\$5,055.00	\$6,055	\$7,055.00	\$8,055	\$9,055.00
K	10,000,001	12,500,000	\$5,055	\$6,305.00	\$7,555	\$8,805.00	\$10,055	\$11,305.00
L	12,500,001	15,000,000	\$6,055	\$7,555.00	\$9,055	\$10,555.00	\$12,055	\$13,555.00
M	15,000,001	17,500,000	\$7,055	\$8,805.00	\$10,555	\$12,305.00	\$14,055	\$15,805.00
N	17,500,001	20,000,000	\$8,055	\$10,055.00	\$12,055	\$14,055.00	\$16,055	\$18,055.00
O	20,000,001	22,500,000	\$9,055	\$11,305.00	\$13,555	\$15,805.00	\$18,055	\$20,305.00
P	22,500,001	25,000,000	\$10,055	\$12,555.00	\$15,055	\$17,555.00	\$20,055	\$22,555.00
Q	25,000,001	27,500,000	\$11,055	\$13,805.00	\$16,555	\$19,305.00	\$22,055	\$24,805.00
R	27,500,001	30,000,000	\$12,055	\$15,055.00	\$18,055	\$21,055.00	\$24,055	\$27,055.00
S	30,000,001	and over	0.040%	0.050%	0.060%	0.070%	0.080%	0.090%

* If Gross Receipts exceed \$30,000,001, multiply Rate times Gross Receipts for Business Tax Class. Round to nearest dollar. Maximum Tax is \$30,000.

Rates above INCLUDE a \$25 Home Business Fee

Penalties:

Every person(s), corporation or company engaging in a business taxed under this chapter who fails to apply for a license and pay the business and occupation tax by April 1st of any given year shall be assessed a penalty in the amount of 10% of the regular tax at the time of payment or \$25, whichever sum is greater.

Interest:

Interest at 1.5% for each month or partial month of delinquency shall also be included.

Tax Rates Effective June 11, 2007