Town of Knightdale
950 Steeple Square Court
Knightdale, NC 27545
Finance Department (919) 217-2212

Fees and charges are effective **July 1, 2010**

Privilege Licenses **FY 2010** **FY 2011**

Schedule A - Gross Receipts (Use Schedule A when Schedules B & C Do Not Apply)

Unless otherwise contained in Schedule B or C, below, the tax on all trades, occupations, professions, businesses and franchises within the Town of Knightdale shall be based on gross sales/receipts as reported on the trades, occupations, professions, businesses and franchises North Carolina State Income Tax Return or square footage, whichever is greater in the following amounts.

	Gross Sales / Receipts		License Fee	License Fee
Flat Fee	$0	$20,000	$ 25.00	$ 25.00
Flat Fee	$20,001	$30,000	$ 35.00	$ 35.00
Flat Fee	$30,001	$50,000	$ 50.00	$ 50.00
Flat Fee	$50,001	$75,000	$ 75.00	$ 100.00
Flat Fee	$75,001	$100,000	$ 100.00	$ 100.00
Percentage of Annual Sales In Excess Of		$100,000	0.05%	0.05%
Maximum License Fee - Not to Exceed		$2,900,000	$ 1,500.00	$ 1,500.00
Example - Annual Sales		$ 2,750,000		
Sales Up To		100,000		$ 100.00
Excess Sales Over $100,000		$ 2,650,000	0.05%	1,325.00
Total Privilege License Fee				$ 1,425.00

	Square Footage		License Fee	License Fee
Flat Fee	-	10,000	$ 25.00	$ 25.00
Flat Fee	10,001	20,000	$ 35.00	$ 35.00
Flat Fee	20,001	30,000	$ 50.00	$ 50.00
Flat Fee	30,001	40,000	$ 75.00	$ 100.00
Flat Fee	40,001	50,000	$ 100.00	$ 100.00
Percentage of Square Footage in Excess Of		50,000	0.05%	0.05%
Maximum License Fee - Not to Exceed		2,850,000	$ 1,500.00	$ 1,500.00
Example - Total Square Footage		200,000		
Square Footage Up To		50,000	$ 100.00	$ 100.00
Excess Square Footage Over 50,000		150,000	0.05%	$ 75.00
Total Privilege License Fee				$ 175.00

Pay whichever license fee is greater (sales or square footage). Do not pay both license fees.

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Schedule B

All trades, occupations, professions, businesses and franchises for which city license taxes are restricted or limited pursuant to Schedule B of the Revenue Act, as amended, shall be taxed at the maximum amount allowed by State law. For this purpose, the definitions and maximum tax amounts permitted cities as set forth in Schedule B of the Revenue Act, are hereby, adopted and incorporated herein by reference, including but not limited to the following. Subsequent revisions of Schedule B of the Revenue Act will be the controlling rates.

	FY 2010 License Fee	FY 2011 License Fee
Beer and Wine Licenses - Per Annum @		
Beer On Premises	$ 15.00	$ 15.00
Beer Off Premises	$ 5.00	$ 5.00
Wine On Premises	$ 15.00	$ 15.00
Wine Off Premises	$ 10.00	$ 10.00
Beer Wholesalers	$ 37.50	$ 37.50
Wine Wholesalers	$ 37.50	$ 37.50
Beer and Wine Wholesalers by same license	$ 62.50	$ 62.50

@ Must attach copy of Wake County ABC Board permit for all beer and wine privilege licenses

Privilege Licenses - Alphabetical Listing

Advertising	$ 35.00	$ 35.00
Advertising Motor, per vehicle per year	$ 10.00	$ 10.00
Amusements, Not Otherwise Taxed	$ 25.00	$ 25.00
Automobile Dealers	$ 25.00	$ 25.00
Automobile Dealers - Used Cars, Temporary	$ 300.00	$ 300.00
Automobile Equipment Dealers, Wholesale	$ 37.50	$ 37.50
Automobile Service Station	$ 12.50	$ 12.50
Bagatelle Tables, Merry Go Round, etc.	$ 25.00	$ 25.00
Barbershops, Per Employee / Operator	$ 2.50	$ 2.50
Beauty Shops, Per Employee / Operator	$ 2.50	$ 2.50
Bicycle Dealers	$ 25.00	$ 25.00
Billiard Table	$ 25.00	$ 25.00
Bowling Alley, Per Alley	$ 10.00	$ 10.00
Brokers and Commission Merchants	$ 100.00	$ 100.00
Businesses Subject to Multi Schedule A Licenses	$ 200.00	$ 200.00
Campground, Trailer Parks	$ 12.50	$ 12.50
Chain Stores (More than one location under same ownership)	$ 50.00	$ 50.00
Coal & Coke Dealers:		
Wholesalers	$ 75.00	$ 75.00
Retailers	$ 50.00	$ 50.00
Peddlers	$ 5.00	$ 5.00
Operators	$ 50.00	$ 50.00

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	Circus	$ 25.00	$ 25.00
	Collection Agencies	$ 50.00	$ 50.00
*	Contractors & Construction Companies	$ 10.00	$ 10.00
@	Dances and Athletic Events (Charging Admission more than $0	$ 25.00	$ 25.00
	Day Care Centers		
	Less than 5 Children	$ 10.00	$ 10.00
	5 - 50 Children	$ 50.00	$ 50.00
	50 - 99 Children	$ 100.00	$ 100.00
	100 - 149 Children	$ 200.00	$ 200.00
	150 - 200 Children	$ 300.00	$ 300.00
	More than 200 Children	$ 400.00	$ 400.00
	Dry Cleaners	$ 50.00	$ 50.00
	Electric Video Games, Per Machine	$ 5.00	$ 5.00
	Electrician	$ 50.00	$ 50.00
	Elevators - Repair	$ 12.50	$ 12.50
	Elevators - Retail	$ 100.00	$ 100.00
	Emigrant and Employment Agencies	$ 100.00	$ 100.00
	Express Companies	$ 30.00	$ 30.00
	Flea Market Operator	$ 200.00	$ 200.00
	Flea Market Vendor	$ 25.00	$ 25.00
	Fortune Tellers, Palmists, etc.	$ 200.00	$ 200.00
	Gas, Oil, Oil Products	$ 25.00	$ 25.00
	Gas, Oil, Oil Products (One Truck Personally Operated by Own	$ 20.00	$ 20.00
	Heating & Air Conditioning Contractors, HVAC	$ 50.00	$ 50.00
	Hotels, Motels, Per Room (Minimum $25.00)	$ 1.00	$ 1.00
	Ice Cream Dealers, Retail	$ 2.50	$ 2.50
	Ice Cream Dealers, Wholesale	$ 12.50	$ 12.50
	Internet Sweepstakes, Per Machine	$ 500.00	$ 500.00
	Itinerant Merchants	$ 100.00	$ 100.00
	Itinerant Photographers	$ 100.00	$ 100.00
	Junk Dealers	$ 37.50	$ 37.50
	Laundry	$ 50.00	$ 50.00
	Loan Companies	$ 100.00	$ 100.00
	Monuments, Retail	$ 10.00	$ 10.00
	Monuments, Solicitors	$ 10.00	$ 10.00
	Motorcycle Dealers	$ 12.50	$ 12.50
	Music Machines, Per Machine	$ 5.00	$ 5.00
	Musical Instruments	$ 10.00	$ 10.00
	Pawnbrokers	$ 275.00	$ 275.00
	Peddlers and Solicitors:		
	On Foot	$ 10.00	$ 10.00
	With Vehicle	$ 25.00	$ 25.00
	Farm Produce Only	$ 25.00	$ 25.00
	Pinball Machines & Similar Amusements		
	Plumbing	$ 50.00	$ 50.00

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Restaurants, Cafes, Cafeterias:		
0 - 4 Seats	$ 25.00	$ 25.00
5 or More Seats	$ 42.50	$ 42.50
Scrap Processors	$ 50.00	$ 50.00
Security Dealers	$ 50.00	$ 50.00
Specialty Market Operators	$ 200.00	$ 200.00
Sprinkler System, Retail	$ 100.00	$ 100.00
Sundries, Per Annum	$ 5.00	$ 5.00
Theater - Drive In	$ 100.00	$ 100.00
Theaters - Per Screen	$ 200.00	$ 200.00
Tobacco Warehouses	$ 50.00	$ 50.00
Trading Stamp Dealers	$ 200.00	$ 200.00
Undertakers	$ 50.00	$ 50.00
Video Rental or Sales	$ 25.00	$ 25.00
Weapons, Knives & Pistols:		
Firearms	$ 50.00	$ 50.00
Knives	$ 200.00	$ 200.00

* Contractors must include a copy of contractor's/company's license issued by NC Department of Revenue under G. S. 105-54 to qualify for this privilege license rate.

@ Schools and Civic Organizations are Exempt from privilege licenses for dances and athletic events.

Schedule C

Christmas Trees	$ 25.00	$ 25.00
Exhibits and Trade Shows	$ 100.00	$ 100.00
Pumpkin Sales	$ 25.00	$ 25.00
Fireworks and Pyrotechnics	$ 100.00	$ 100.00

Schedule D - Exempt from Local Privilege License with State of North Carolina License

Accountant - CPA
Architect
Attorney
Bank
Chiropodist
Chiropractor
Dentist
Engineer - Professional
Landscape Architect
Mortician / Embalmer
Ophthalmologist
Optician
Optometrist
Osteopath
Photographer
Physician
Private Detective / Investigator
Real Estate Appraiser
Real Estate Broker
Real Estate Loan Broker
Real Estate Salesperson
Surgeon
Surveyor - Land
Veterinarian