

October 11, 2022 - presented for 1st reading

1 **2022-43 (1ST READING): AN ORDINANCE TO AMEND APPENDIX A AND**
2 **B OF THE CURRENT BUSINESS LICENSE CLASS SCHEDULE OF**
3 **CHAPTER 11 LICENSES AND MISCELLANEOUS BUSINESS**
4 **REGULATIONS OF THE CODE OF ORDINANCES**

5 **Applicant/Purpose:** Staff / to amend Appendix A and B of the current business license
6 class schedule.

7
8 **Brief:**

- 9 ▪ In September 2020 the State adopted the South Carolina Business License Tax
10 Standardization Act
- 11 ▪ Per the Act, no later than December 31 of each odd year the Municipality shall
12 adopt, by ordinance, the latest standardized class schedule as recommended by
13 the Municipal Association of South Carolina and adopted by the Director of the
14 South Carolina Revenue and Fiscal Affairs Office.
- 15 ▪ Upon adoption by the Municipality (Effective Date 1/1/2023) the revised business
16 license class schedule shall then be appended to this ordinance as a
17 replacement Appendix A and B.

18
19 **Issues:**

- 20 • The proposed change amends the current Appendix A and B with the most
21 current NAICS class schedule (Effective Date 1/1/2023).
- 22 • This proposed change to Appendix A and B ensures accuracy for businesses
23 that utilize the State Business License Portal for renewals as hosted by the SC
24 Revenue and Fiscal Affairs Office and the Municipal Association of SC.

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26 **Public Notification:** Normal meeting notification.

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28 **Alternatives:**

- 29 • Amend or deny the amendment to Appendix A and B.
- 30 • Staff does not recommend this. Doing so will mean the City is not in
31 conformance with State Law.

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33 **Financial Impact:**

- 34 ▪ N/A. This amendment does not present any changes to current business license
35 rates.

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37 **Manager's Recommendation:**

- 38 • I recommend 1st reading (10.11.22).

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40 **Attachment(s):** Ordinance

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**CITY OF MYRTLE BEACH
COUNTY OF Horry
STATE OF SOUTH CAROLINA**

**TO AMEND APPENDIX A AND B OF THE BUSINESS
LICENSE CLASS SCHEDULE OF CHAPTER 11
LICENSES AND MISCELLANEOUS BUSINESS
REGULATION OF THE CODE OF ORDINANCES**

WHEREAS, in September 2020 the South Carolina General Assembly adopted the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-400 to 6-1-420 (the "Act"); and

WHEREAS, Per the Act, no later than December 31 of each odd year the Municipality shall adopt, by ordinance, the latest standardized class schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the South Carolina Revenue and Fiscal Affairs Office; and

WHEREAS, upon adoption by the Municipality the revised business license class schedule shall then be appended to this ordinance as a replacement Appendix A and B; and

WHEREAS, effective January 1, 2023, the proposed change amends the current Appendix A and B with the most current NAICS class schedule);

NOW, THEREFORE, BE IT ORDAINED that Appendix A and B of the Business License Class Schedule in Chapter 11 of the Code of Ordinances is hereby amended per the attachment.

This ordinance is effective upon second reading.

BRENDA BETHUNE, MAYOR

ATTEST:

JENNIFER ADKINS, CITY CLERK

1st Reading: 10-11-22
2nd Reading:

APPENDIX A: BUSINESS LICENSE RATE SCHEDULE			
		INCOME: \$0 - \$2,000	INCOME OVER \$2,000
3	RATE CLASS	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF
4	1	\$95.00	\$2.50
5	2	\$105.00	\$2.60
6	3	\$115.00	\$2.70
7	4	\$125.00	\$2.80
8	5	\$135.00	\$2.90
9	6	\$145.00	\$3.00
10	7	\$155.00	\$3.10
11	8.1	\$115.00	\$2.70
12	8.2	Set by state statute	
13	8.3	MASC Telecommunications	
14	8.4	MASC Insurance	
15	8.51	\$12.50 for BL + \$2.50 Type A, \$12.50 Type B, \$5.00 Type BP (Pool Table)	
16		per machine	
17	8.6	\$245.00 plus \$5.00 Type BP (Pool Table)	
18	9.0	\$95.00	\$1.95
19	9.1	\$240.00	\$5.00
20	9.2	\$195.00	\$4.00
21	9.3	\$95.00	\$1.95
22	9.41	\$250.00	\$2.65
23	9.42	\$250.00	\$2.65
24	9.5	\$245.00	\$5.00
25	9.53	\$195.00	\$4.00
26	9.6	\$245.00	\$5.00
27	9.61	\$115.00	\$2.65
28	9.7	\$245.00	\$5.00
29	9.91	\$145.00	\$6.00
30	9.92	\$145.00	\$5.85

1	9.93	\$175.00	\$3.20
2	9.94	\$24.00	\$10.00
3	9.95	\$95.00	\$2.60
4	9.95	\$2.50 Type A, \$12.50 Type B, per machine	

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NON-RESIDENT RATES

8 Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and
 9 itinerants having no fixed principal place of business within the Municipality.

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DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$2,000,000, unless otherwise specifically provided for in this ordinance.

<u>Gross Income in \$ Millions</u>	<u>Percent of Class Rate for each additional \$1,000</u>
0 - 2	100%
2 - 10	90%
10 – 20	80%
20 – 30	70%
30 – 40	60%
40 – 50	50%
50 - 350	25%
350 – 7.5B	4%
7.5B – 14,650 B	1%
14,650 B – 21,800 B	1%
21,800 B and higher	1%

1 **CLASS 8 RATES**

2 Each NAICS number designates a separate subclassification. The businesses in this section are
3 treated as separate and individual subclasses due to provisions of state law, regulatory
4 requirements, service burdens, tax equalization considerations, and other factors that are
5 deemed sufficient to require individually determined rates. In accordance with state law, the
6 Municipality also may provide for reasonable subclassifications for rates, described by a NAICS
7 sector, subsector, or industry, that are based on particularized considerations as needed for
8 economic stimulus or for the enhanced or disproportionate demands on municipal services or
9 infrastructure. Non-resident rates apply where applicable.

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11 **8.1 NAICS 230000 – Contractors, Construction, All Types [Non-resident rates apply].**

12 Resident rates, for contractors having a permanent place of business within the Municipality:

13 Minimum on first \$2,000\$ 115.00 PLUS
14 Each additional 1,000\$ 2.70

15 Non-resident rates apply to contractors that do not have a permanent place of business within
16 the Municipality. A trailer at the construction site or structure in which the contractor temporarily
17 resides is not a permanent place of business under this ordinance.

18 No contractor shall be issued a business license until all state and municipal qualification
19 examination and trade license requirements have been met. Each contractor shall post a sign in
20 plain view on each job identifying the contractor with the job.

21 Sub-contractors shall be licensed on the same basis as general or prime contractors for the same
22 job. No deductions shall be made by a general or prime contractor for value of work performed
23 by a sub-contractor.

24 No contractor shall be issued a business license until all performance and indemnity bonds
25 required by the Building Code have been filed and approved. Zoning permits must be obtained
26 when required by the Zoning Ordinance.

27 Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor
28 or materials for each project.

29 For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be
30 paid prior to commencement of work and shall entitle the contractor to complete the job without
31 regard to the normal license expiration date. An amended report shall be filed for each new job
32 and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior
33 to commencement of new work. Only one base tax shall be paid in a license year. Licensees
34 holding a per-job license shall file, by each April 30 during the continuation of the construction
35 project, a statement of compliance, including but not limited to a revised estimate of the value
36 of the contract. If any revised estimate of the final value of such project exceeds the amount for

1 which the business license was issued, the licensee shall be required to pay a license fee at the
2 then-prevailing rate on the excess amount.

3 **8.2 NAICS 482 – Railroad Companies** (See S.C. Code § 12-23-210).

4 **8.3 NAICS 517111, 517122, 517112 and 517210 – MASC Telecommunications / Telephone**
5 **Companies**

6 With respect to “retail telecommunications services” as defined in S. C. Code § 58-9-2200, the
7 Municipality participates in a collections program administered by the Municipal Association of
8 South Carolina. The Municipality has approved participation in the collections program by
9 separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms,
10 conditions, dates, penalties, appeals process, and other details of the business license applicable
11 to retail telecommunications services are set forth in the Telecommunications Collections
12 Ordinance.

13 **8.4 [Class 8.7 in the Prior Model Ordinance] NAICS 5241 – MASC Insurance Companies:**

14 Independent agents, brokers, their employees are subject to a business license tax based on their
15 natural class. With respect to insurers subject to license fees and taxes under Chapter 7 of Title
16 38 and to brokers under Chapter 45 of Title 38, the Municipality participates in a collections
17 program administered by the Municipal Association of South Carolina. The Municipality has
18 approved participation in the collections program by separate ordinance (the “Insurers and
19 Brokers Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process,
20 and other details of the business license applicable to insurers and brokers are set forth in the
21 Insurers and Brokers Collections Ordinance.

22 **8.51 [Class 8.8A in the Prior Model Ordinance] NAICS 713120 – Amusement Machines, coin**
23 **operated (Arcades) (except gambling).** Music machines, juke boxes, kiddy rides, video games,
24 pin tables with levers, and other amusement machines with or without free play feature licensed
25 by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) [**Type I(A) and**
26 **Type II(B) and Type BP (Pool Table)]].**

27 This industry comprises establishments primarily engaged in operating amusement (except
28 gambling) arcades and parlors.

29 For operation of all **owned** machines (not on gross income), pursuant to S.C. Code §12-21-2746.

30	Per Machine	\$2.50 (Type A) PLUS
31	Per Machine	\$12.50 (Type B) PLUS
32	Per Pool Table	\$5.00 (Type BP) PLUS
33	Business license	\$12.50

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1 **8.6 [Class 8.94 in the Prior Model Ordinance] NAICS 71399P – Billiard or Pool Rooms, all**
2 **types.** (A) Pursuant to SC Code § 12-21-2746, license tax of \$5.00 per table PLUS, (B) with respect
3 to gross income from the entire business in addition to the tax authorized by state law for each
4 table:

5 Minimum on first \$2,000 \$245.00 PLUS
6 Per \$1,000, or fraction, over \$2,000.....\$5.00

Business License Class Schedule by NAICS Code

Appendix B and Class 9 Subclasses

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA BUSINESS LICENSE STANDARDIZATION CLASS NINE SUPPLEMENT

Appendix A of the Association’s Model Business License Ordinance includes a list of mandatory or recommended Class 8 rates. Under S.C. Code Section 6-1-400(G)(2), municipalities “may provide for additional reasonable subclassifications ... based upon particularized considerations as needed for economic stimulus or the enhanced or disproportionate demands by specific business subclassifications on taxing jurisdiction services or infrastructure.”

Commonly used optional subclasses are listed below. These subclasses are not mandatory. The adopting municipality should review the list below, compare it to its existing class schedule, and determine which subclasses below (if any) to continue or adopt following standardization. Note that in the process of standardization, the subclasses have been renumbered from the number assigned in the Association’s prior Model Business License Ordinance. The numbering from the prior Model Ordinance is indicated below.

The Association strongly recommends that, if a municipality adopts one or more optional Class 9 subclasses, it uses the numbering and suggested language provided below. Non-resident rates apply when applicable.

9.0 [Class 8.15 in the Prior Model Ordinance] Technology and Aerospace, NAICS 488190 – Other Support Activities for Air Transportation, NAICS 513210 – Software Publishers, NAICS 517810 – All Other Telecommunications, NAICS 518210 – Computing Infrastructure Providers, Data Processing, Web Hosting, and Related Services, NAICS 541511 – Custom Computer Programming Services, NAICS 541512 – Computer Systems Design Services, NAICS – 541519 Other Computer Related Services, NAICS – 551112 Offices of Other Holding Companies.

NAICS classifications supporting Aerospace and Technology Businesses that support aerospace and technology.

Minimum on first \$2,000.....	\$95.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$1.95

9.1 [Class 8.4A in the Prior Model Ordinance] NAICS 423930 – Junk or Scrap Dealers [Non-resident rates apply].

Minimum on first \$2,000.....	\$240.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$5.00

9.2 [Class 8.4B in the Prior Model Ordinance] NAICS 522299 – Pawn Brokers [All Types].

Minimum on first \$2,000 \$195.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$4.00

9.3 [Class 8.5 in the Prior Model Ordinance] NAICS 4411, 4412 – Automotive, Motor Vehicles, Boats, Farm Machinery or Retail.

(except auto supply stores - see 4413)

Minimum on first \$2,000\$95.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$1.95

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.

NAICS 454391 – Peddlers, Solicitors, Canvassers, Door-To-Door Sales.

Direct retail sales of merchandise.

Non Resident Rates Apply

9.41 [Class 8.6 in the Prior Model Ordinance] Regular activities and business is mobile and does not set up at any place for a period of time. [more than two sale periods of more than three days each per year]

This industry comprises establishments primarily engaged in retailing merchandise (except food for immediate consumption and fuel) via direct sale to the customer by means, such as in-house sales (i.e., party plan merchandising), truck or wagon sales, and portable stalls (i.e., street vendors).

Minimum on first \$2,000 \$250.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.65

9.42 [Class 8.62 in the Prior Model Ordinance] Seasonal activities [not more than two sale periods of not more than three days each year, separate license required for each sale period].

Minimum on first \$2,000 \$250.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.65

Applicants for a license to sell on private property must provide written authorization from the property owner to use the intended location.

9.5 [Class 8.9 in the Prior Model Ordinance] NAICS 713290 – Bingo halls, parlors, Other Gambling Industries.

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

Minimum on first \$2,000 \$245.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$5.00

9.53 [Class 8.8B in the Prior Model Ordinance] NAICS 713120.1 – Amusement Machines, Coin operated, (Arcades) (except gambling).

Non Resident Rates Apply

Music machines, juke boxes, kiddie rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) [Type I(A) and Type II(B) and Type BP (Pool Table)].

This industry comprises establishments primarily engaged in operating amusement (except gambling) arcades and parlors.

For operation of all non-owned or leased machines (calculation is on gross income), pursuant to S.C. Code §12-21-2746. Owner operator of machines provides decals.

Minimum on first \$2,000 \$195.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$4.00

9.6 [Class 8.9 in the Prior Model Ordinance] NAICS 711190 – Carnivals and Circuses and Other Performing Arts Companies.

This industry comprises companies or groups (except theater companies, dance companies, and musical groups and artists) primarily engaged in producing live theatrical presentations as well as carnival traveling shows and circus companies.

Minimum on first \$2,000 \$245.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$5.00

9.61 [Class 8.6A in the Prior Model Ordinance] NAICS 711320 – Promoters/Coordinators of Events or Festivals.

Non Resident Rates Apply

This industry comprises establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

A temporary and non-mobile business is allowed to set up, vend, perform or participate as a part of an organized event, show, or festival in which the promoter of the event, show, or festival holds a business license and for only those times and dates that is set forth for the event, festival, or show. Prior to the event, show, or festival, the promoter or coordinator is responsible to report, collect and remit a participant fee for the number of participants in the event. A complete list of participants is required to be submitted for each event, show, or festival on a form provided by the City. The promoter or coordinator is required to have the business license and a list of the participants on-site for inspection.

For each participant that does not hold a current city business license, a fee of \$10.00 each.

Applicant for a license sell on private property must provide written authorization from the property owner to use the intended location.

A business license fee or participant fee shall not be required for a promoter, coordinator, or participant in an event, fund raising event, show, or festival of a duration or 48 hours or less that is sponsored by or for the benefit of a charity, religious organization, civic or school group, fraternal organization or mutual benevolent aid association. A business license shall not be required for a promoter or vendor that is a participant in an event or convention that is contained within the interior meeting or convention space of a hotel or motel and where said event or convention is not open to the public and attendance is by registration only.

Documentation of the organization must be provided for the exemption.

Minimum on first \$2,000	\$115.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$2.65

9.7 [Class 8.9 in the Prior Model Ordinance] NAICS 722410 – Drinking Places, bars, lounges, cabarets (Alcoholic (Liquor By The Drink Sales) beverages consumed on premises).

This industry comprises establishments known as bars, taverns, nightclubs, or drinking places primarily engaged in preparing and serving alcoholic beverages for immediate consumption. These establishments may also provide limited food services.

Minimum on first \$2,000..... \$245.00 PLUS
 Per \$1,000, or fraction, over \$2,000.....\$5.00

License must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.

9.91 [Class 8.12 in the Prior Model Ordinance] NAICS 721110 – Hotels and Motels (except Casino Hotels) and NAICS 721211 – RV (Recreational Vehicle) Parks and Campgrounds.

This industry comprises establishments primarily engaged in providing short-term lodging in facilities known as hotels, motor hotels, resort hotels, and motels. The establishments in this industry may offer food and beverage services, recreational services, conference rooms and convention services, laundry services, parking, and other services.

This U.S. industry comprises establishments primarily engaged in operating sites to accommodate campers and their equipment, including tents, tent trailers, travel trailers, and RVs (recreational vehicles). These establishments may provide access to facilities, such as washrooms, laundry rooms, recreation halls, playgrounds, stores, and snack bars.

Minimum on first \$2,000..... \$145.00 PLUS
 Per \$1,000, or fraction, over \$2,000.....\$6.00

9.92 [Class 8.12 in the Prior Model Ordinance] NAICS 721199 (Former NAICS 72110T – All Other Traveler Accommodation (Online Travel Companies SPECIAL).

This industry comprises establishments primarily engaged in providing short-term lodging.

Minimum on first \$2,000..... \$145.00 PLUS
 Per \$1,000, or fraction, over \$2,000.....\$5.85

No Declining Rate (SPECIAL)

9.93 [Class 8.11 in the Prior Model Ordinance] NAICS 459930 – Mobile (manufactured) Home Dealers, retail.

This industry comprises establishments primarily engaged in retailing new and/or used manufactured homes (i.e. mobile homes), parts, and equipment.

Minimum on first \$2,000 \$175.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$3.20

9.94 [Class 8.14 in the Prior Model Ordinance] NAICS 532284 – Recreational Goods Rental.

Non Resident Rates Apply

Rental of all types of boats, fishing gear, vehicles, and equipment for sports use, bathing, the beach, or recreation. This U.S. industry comprises establishments primarily engaged in renting recreational goods, such as bicycles, canoes, motorcycles, skis, sailboats, beach chairs, and beach umbrellas.

Minimum on first \$2,000\$24.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$10.00

9.95 [Class 8.13 A&B in the Prior Model Ordinance] NAICS 445132 – Vending Machine Operators, includes coin operated.

Non Resident Rates Apply

This industry comprises establishments primarily engaged in retailing merchandise through vending machines that they service.

\$2.50 per machine (Decal A) PLUS.....
Minimum on first \$2,000\$95.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.60

Automatic merchandising machines – mechanically operated (not electronically operated) selling only one product per machine.

\$12.50 per machine (Decal B) PLUS.....
Minimum on first \$2,000\$95.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$2.60

Automatic merchandising machines – electronically operated selling more than one product per machine.

Appendix B
2023 Business License Class Schedule By NAICS Code

<u>NAICS Code</u>	<u>Industry Sector</u>	<u>Class</u>
110000	Agriculture, forestry, hunting and fishing	2.0
210000	Mining	4.0
220000	Utilities	1.0
221100	Electric Power Generation, Transmission and Distribution	1.0
221200	Natural Gas Distribution	See 11-37 Ord.
230000	Construction (gross or job based)	8.1
311000	Food Manufacturing	2.0
313000 – 314000	Textile and Textile Product Mills	2.0
315000	Apparel Manufacturing	2.0
316000	Leather and Allied Product Manufacturing	2.0
321000	Wood Product Manufacturing	2.0
322000	Paper Manufacturing	2.0
323000	Printing and Related Support Activities	2.0
324000	Petroleum and Coal Products Manufacturing	2.0
325000	Chemical Manufacturing	2.0
326000	Plastics and Rubber Products Manufacturing	2.0
327000	Nonmetallic Mineral Product Manufacturing	2.0
331000	Primary Metal Manufacturing	2.0
332000	Fabricated Metal Product Manufacturing	2.0
333000	Machinery Manufacturing	2.0
334000	Computer and Electronic Manufacturing	2.0
335000	Electrical Equipment, Appliance, and Component Manufacturing	2.0
336000	Transportation Equipment Manufacturing	2.0
337000	Furniture and Related Product Manufacturing	2.0
339000	Misc. Manufacturing	2.0
423000	Merchant Wholesalers, Durable Goods	1.0
423930	Recycling material merchant wholesale (junk and scrap)	9.10
424000	Merchant Wholesalers, Non-Durable Goods	1.0
425000	Wholesale Electronic Markets and Agents and Brokers	1.0
44 – 45	Retail trade - All	1.0
441110	Automobile dealers (new and used)	9.30
441120	Other Motor vehicle dealers (RVs, boats, motorcycles, ATVs)	9.30

<u>NAICS Code</u>	<u>Industry Sector</u>	<u>Class</u>
441210	Recreational Vehicle Dealers	9.30
441222	Boat Dealers	9.30
441227	Motorcycle, ATV, and All Other Motor Vehicle Dealers	9.30
459930	Manufactured Home Sales	9.93
445132	Vending Machine Operators	9.95
454391	Other direct selling establishments (peddlers)	9.41 & 9.42
481000	Air Transportation	2.0
482000	Rail transportation (railroads, fixed fee by state law)	8.20
483000	Water Transportation	2.0
484000	Truck Transportation	2.0
485000	Transit and Ground Passenger Transportation	2.0
486000	Pipeline Transportation	2.0
487000	Scenic and Sightseeing Transportation	2.0
488000	Support Activities for Air Transportation	2.0
488190	Technology and Aerospace - Other Support Activities for Air Trans.	9.00
492000	Couriers and Messengers	2.0
493000	Warehousing and Storage	2.0
511000 & 513000	Publishing Indus., News Paper, Periodical, Book and Directory Pub.	4.0
513210	Software Publishers	9.00
512000	Motion Picture, Sound Recording, and Video Industries	4.0
515000 & 516000	Broadcasting (Radio and Television)	4.0
517000	Telecommunications	4.0 & 11-37 Ord.
517110	Television: Cable	See 11-37 Ord.
517111 & 517122	MASC Telecommunications / Telephone Companies	8.30 & 11-37 Ord.
517112 & 517210	MASC Telecommunications / Telephone Companies	8.30 & 11-37 Ord.
517810	All other telecommunications	9.00
518210	Comp. Infrastructure Providers, Data Processing, Web Host & Other	9.00
519000 & 516000 & 513000	Other Information Services and Publishers	4.0
521000	Monetary Authorities - Central Brank	7.0
522000	Credit Intermediation and Related Activities	7.0
522299	Pawn shops	9.20
523000	Sec., Com. Contracts, and Other Fin. Invest. And Related Activities	7.0
524000	Insurance Carriers and Related Activities	7.0
524100	MASC Insurance Companies	8.40
525000	Funds, Trusts, and Other Financial Vehicles	7.0

531000	Real estate (Rental and Leasing Included)	7.0
<u>NAICS Code</u>	<u>Industry Sector</u>	<u>Class</u>
532000	Rental and Leasing Services	7.0
532284	Recreational equipment rentals	9.94
533000	Lessors of Nonfinancial Intangible Assets	7.0
541000	Professional, scientific, and technical services	5.0
541511	Custom Computer Programming Services	9.00
541512	Computer Systems Design Services	9.00
541519	Other Computer Related Services	9.00
551000	Management of Companies and Enterprises	7.0
551112	Offices of Other Holding Companies	9.00
561000	Administrative and Support Services	4.0
562000	Waste Management and Remediation Services	4.0
611000	Educational services	4.0
621000	Health care and Other Related Services	4.0
622000	Hospitals	4.0
623000	Nursing and Residential Care Facilities	4.0
624000	Social Assistance and Services	4.0
711000	Performing Arts, Spectator Sports, and Related Industries	3.0
711190	Other performing arts companies (carnivals and circuses)	9.60
711320	Promoters of performing arts, festivals and sporting events	9.61
712000	Museums, Historical Sites, and Similar Institutions	3.0
713000	Amusement, Gambling, and Recreation Industries	3.0
713120	Non-payout amusement / Coin operated machines, Owns Machines	8.51
713120.1	Amuse. Parks and arcades. Based on gross. Does Not Own Machines	9.53
713290	Bingo halls	9.50
71399P	Pool halls	8.60
713990	All other amusement and recreational industries	3.0
721000	Accommodation	9.91
721110	Hotels and Motels	9.91
721199	(OTC Special), All Other Traveler Accommodation	9.92
721211	RV (Recreational Vehicle) Parks and Campgrounds	9.91
722000	Food Services and Drinking Places	1.0
722410	Drinking places (Alcoholic Beverages)	9.70
811000	Repair and Maintenance	5.0
812000	Personal and Laundry Services	5.0

813000

Religious, Grant making, Civic, Professional, and Similar Org.

5.0