

List of Privilege License Rates and Fees

All Applicants must check the applicable description of business. Business based on "Per" show number involved.

Description	General Statute	Rate	Check if Applies	Number involved	Tax Amount
Adult Entertainment Establishment		\$ 500.00			
Ea. Dancer full time employment		\$ 100.00			
Ea. Dancer not full time Employment per night cost		\$ 100.00			
Automobile Dealers	105.89	\$ 25.00			
(if seasonal)		\$ 300.00			
Automotive Wholesale Supply Dealer	105.89	\$ 37.50			
Barber Shop/Beauty Parlor	105.75	\$2.50 per barber			
Beer/Retail					
Off Premises		\$ 5.00			
On Premises		\$ 15.00			
Beer/Wholesale	105.113.79	\$ 37.50			
Bicycle Dealers-General Business	105.102.5	\$ 25.00			
Bowling Alleys - General Business	105.102.5	\$10 per alley			
Campgrounds/Trailer Park - General Businss	105.102.5	\$ 12.50			
Chain Stores	105.98	\$ 50.00			
Check Cashing Business	105.88	\$ 100.00			
Circus/Animal Show	105.38	\$25 per day			
Collection Agency	105.45	\$ 50.00			
Contractors	105.54	\$ 10.00			
Dances	105-37.1	\$ 25.00			
Dealers in firearms	105.8	\$ 50.00			
Dealers in other weapons	105.8	\$ 200.00			
Dry Cleaners	105.74	\$50 per location			
Electricians, Plumbers, Heating Contractors	105.91	\$ 50.00			
Emigrant & Employment Agencies	105.9	\$ 100.00			
Fortune Tellers	105.58	\$ 1,200.00			
General Amusements	105-37.1	\$ 25.00			
Hotels/Motel/Condominium	105.61	\$ 25.00			
Installing Elevator/Sprinkler	105.55	\$ 100.00			
Laundries	105.85	\$50 per location			
Loan Agencies	105.88	\$ 100.00			
Manufacturer of Ice Cream	105.97	\$ 12.50			
Massage Parlor or Health Salon (exempt from tax if licensed by state)		\$500 per applicant			
Motorcycle Dealers	105.89.1	\$ 12.50			
Movie Theaters per room	105.37	\$ 200.00			
Music Machines	105.65	\$5 per machine			
Outdoor Advertising	105.86	\$ 35.00			
Outdoor Theaters	105.36.1	\$ 100.00			
Pawnbrokers	105.5	\$ 100.00			
Piano Sales/Repairs-General Business	105.102.5	\$ 5.00			
Pinball Machine/Similar Amusement General Business	105.102.5	\$ 25.00			
Pool Tables - General Business	105.102.5	\$ 25.00			
Record Player Sales/Repairs-General Business	105.102.5	\$ 5.00			

Description	General Statute	Rate	Check if Applies	Number involved	Tax Amount
Restaurant	105.62	\$25 less than 4 seats			
		\$85.00 seats 5 or more			
Sellers of Ice Cream/Retail-General Business	105.102.5	\$ 2.50			
Service Station	105.89	\$ 12.50			
Specialty Market Operator	105.53	\$ 200.00			
Sundries: General Business License	105.102.5	\$ 4.00			
Taxi Cabs per Vehicle	20.97	\$ 15.00			
Tobacco Warehouse	105.77	\$50 per warehouse			
Undertakers	105.46	\$ 50.00			
Video Games -Per Machine	105.66.1	\$ 5.00			
Video Rental or Sale: General Business	105.102.5	\$ 25.00			
Wine/Retail:					
Off Premises Fortified and Unfortified	105.113.77	\$ 10.00			
On Premises Fortified and Unfortified	105.113.77	\$ 15.00			
Wine/Wholesale	105.113.77	\$ 37.50			

The above items are required by Schedule B, if the business does not fall within the above listing, then the gross receipts method is applied use the most recent tax year.

Gross Receipts Method	Tax	Check if Applicable
\$20,000 or less	\$ 30.00	
\$20,001 to \$40,000	\$ 40.00	
\$40,001 to \$60,000	\$ 60.00	
\$60,001 to \$80,000	\$ 80.00	
\$80,001 to \$100,000	\$ 100.00	
\$100,001 to \$150,000	\$ 140.00	
\$150,001 to \$200,000	\$ 180.00	
\$200,001 to \$250,000	\$ 220.00	
\$250,001 to \$300,000	\$ 260.00	
\$300,001 to \$350,000	\$ 300.00	
\$350,001 to \$400,000	\$ 340.00	

For each additional \$50,000 or fraction thereof over \$400,000 - Tax is \$20

I have reviewed the above listing of privilege license taxes and have checked the appropriate boxes for fees which apply to my business. Total Due \$ _____ Receipt# _____ Date _____

Applicant Signature

Date

Music Machine/Video Game Machine/Taxi Cabs must display License Identification Tag as issued by the Town of Carolina Beach upon approval of and payment of Privilege License. Identification Tag # _____ Issue Date _____
Attach copy of Taxi Cab Driver permit. Attach copy of Adult Entertainment Dancer permit.