

**SCHEDULE OF PRIVILEGE LICENSE FEES
CITY OF NEW BERN
EFFECTIVE: JULY 1, 2011**

PRIVILEGE LICENSES (Code Section 14-28)	(SL - Statute Limit)	FEE
Fee - Duplicate License		\$10
Fee - Change in business (not affecting tax due)		\$10
Advertising Agency (SL \$35)		\$35
Amusements - Not otherwise taxed (SL \$25)		\$25
Amusements - Bingo (SL \$50)		\$50
Amusements - Circuses, menageries (SL \$25/day/location)		\$25
Amusements - Dances & athletic contests (public schools exempt)		\$25
Amusements - Drive-in or outdoor theaters (SL \$100)		\$25
Amusements - Exhibition, not otherwise taxed (per day) (SL \$25)		\$25
Amusements - Electronic gaming operations (per machine)		\$5
Amusements - Games (per machine) (SL \$5)		\$5
Amusements - Jukeboxes & music machines (per machine) (SL \$5)		\$5
Amusements - Miscellaneous not otherwise taxed (SL \$25)		\$25
Amusements - Miscellaneous/place amusement (SL \$25)		\$25
Amusements - Motion picture shows, theaters (per screen) (SL \$200)		\$200
Amusements - Not otherwise taxed (SL \$25)		\$25
Amusements - Park (SL \$100)		\$100
Amusements - Pinball machines (SL max \$25/location)		\$5
Amusements - Riding devices, shooting gallery, etc. (SL max \$25/location)		\$25
Amusements - Video games (per game) (SL \$5)		\$5
Amusements - Wrestling & boxing promoter (SL \$25)		\$25
Animals & Pets - Hatcheries (per machine)		\$25
Animals & Pets - Livestock dealers		\$10
Animals & Pets - Pet store (sales, grooming & kennels)		Gross receipts/units
Animals & Pets - Pets home occupation (sales or grooming)		\$25
Auto Rental - Other than motor vehicle dealer (SL Gross Receipts)		\$50
Auto Rental - Limousine (per vehicle) (SL \$50)		\$50
Auto Rental - Taxicab (per vehicle)		\$15
Automotive - Auto equipment dealers, retail (SL \$37.50)		\$37.50
Automotive - Auto equipment dealers, wholesale (SL \$37.50)		\$37.50
Automotive - Auto repair shops (SL \$12.50)		\$12.50
Automotive - Car polishing or waxing (SL \$12.50)		\$12.50
Automotive - Carwash, automatic or coin operated, self operated (SL \$12.50)		\$12.50
Automotive - Fuel, oil lubricants & kerosene, retail (SL \$12.50)		\$12.50
Automotive - Fuel, oil lubricants & kerosene, wholesale (SL - Can't Tax)		N/C
Automotive - Garage (SL \$12.50)		\$12.50
Automotive - Gas, oil & petroleum products distributor (SL \$12.50)		\$12.50
Automotive - Motor vehicle dealers, itinerant (SL \$300)		\$100
Automotive - Motor vehicle dealers, resident (SL \$25)		\$25
Automotive - Motorcycle dealers (SL \$12.50)		\$12.50
Automotive - Service station (SL \$12.50)		\$12.50
Automotive - Tires, recapping (SL \$12.50)		\$12.50
Automotive - Wrecker service (SL \$12.50)		\$12.50
Barber & Beauty Shops - Barber/Beauty Schools (SL \$2.50)		\$2.50
Barber & Beauty Shops - Barber shop (per chair) (SL \$2.50)		\$2.50
Barber & Beauty Shops - Beauty shop (per chair) (SL \$2.50)		\$2.50
Barber & Beauty Shops - Manicurist (per manicurist) (SL \$2.50)		\$2.50
Barber & Beauty Shops - Nail shop (SL \$2.50)		\$2.50
Cemetery, operated for profit		\$10
Communications - Telegraph companies		\$50
Communications - TV Antenna, community & satellite systems (SL \$50)		\$50
Contractors - Carpenter shops (SL \$25)		\$25
Contractors - Concrete dealers (SL \$10)		\$10
Contractors - Contractor w/NC State license (SL \$10)		\$10
Contractors - Demolition of buildings (SL \$10)		\$10
Contractors - Electrical contractor (SL \$50)		\$50
Contractors - Elevators/sprinklers sales & installation (SL \$100)		\$100
Contractors - Heating & A/C contractor (SL \$50)		\$50
Contractors - Insulation contractor w/NC State license (SL \$10)		\$10
Contractors - Landscaping contractor (SL \$10)		\$10
Contractors - Painting w/NC State license (SL \$5)		\$5
Contractors - Paper hanging w/NC State license (SL Gross Receipts)		\$10

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Contractors - Paving contractor w/NC State license (SL \$10)		\$10
Contractors - Plumbing contractor (SL \$50)		\$50
Contractors - Roofing contractor w/NC State license (SL \$10)		\$10
Energy - Coal & Coke dealers (SL \$50)		\$50
Energy - Gas bottled & bulk, bottled or container (SL \$50)		\$50
Financial - Loan company (SL \$100)		\$100
Food - Bakery, wholesale, outside city w/distribution & sales inside city		\$15
Food - Bakery, wholesale, inside city		\$15
Food - Bakery products retail		\$15
Food - Beer on premises (SL \$15)		\$15
Food - Beer off premises (SL \$5)		\$5
Food - Beer wholesale (SL \$37.50)		\$37.50
Food - Beer & wine wholesale (SL \$62.50)		\$62.50
Food - Candy & confections, wholesale & manufacturer		\$12.50
Food - Caterers		\$25
Food - Dairies or creameries, inside city		\$50
Food - Dairies or creameries, outside city (per vehicle for deliveries)		\$25
Food - Doughnut roasters (per machine)		\$25
Food - Fruit, vegetable & produce stand (farmers are exempt)		\$25
Food - Grist mill		\$10
Food - Ice cream, out of state delivery (per vehicle)		\$25
Food - Ice cream, retail (SL \$2.50)		\$2.50
Food - Ice cream, wholesale, manufacturing & distribution (SL \$12.50)		\$12.50
Food - Meats, retail		Gross receipts/units
Food - Meats, wholesale		\$50
Food - Peanut roasters (per machine)		\$25
Food - Popcorn roasters (per machine)		\$25
Food - Packing House or distributor		\$50
Food - Restaurant, over 5 seats (SL \$42.50)		\$42.50
Food - Restaurant, 0-4 seats (SL \$25)		\$25
Food - Restaurants, no seats (SL \$25)		\$25
Food - Sandwiches, manufactured or wholesale		\$25
Food - Wine on premises (SL \$15)		\$15
Food - Wine off premises (SL \$10)		\$10
Food - Wine, wholesale (SL \$37.50)		\$37.50
Funeral Homes - Undertakers & coffin retailers (SL \$50)		\$50
Hotel & Lodging - Hotel & motels, per room (SL \$1; min of \$25)		\$1/min of \$25
Hotel & Lodging - Rooming house - per room (SL \$1; min of \$25)		\$10
Housing - Mobile home sales		\$25
Junk - Junk dealers		\$50
Junk - Scrap iron or metal processors		Gross/Whlse/units
Laundry & Dry Cleaners - Dry cleaners, local (SL \$50)		\$50
Laundry & Dry Cleaners - Laundries, coin operated (per machine) (SL \$50)		\$50
Laundry & Dry Cleaners - Laundries or dry cleaners, outside city (SL \$100)		\$12.50
Laundry & Dry Cleaners - Laundry or linen service, inside city only (SL \$50)		\$50
Laundry & Dry Cleaners - Laundry or linen service, inside city, solicits outside county (SL \$100)		\$50
Manufacturing - Brick manufacturing		\$25
Manufacturing - Fertilizer manufacturing		\$50
Manufacturing - General		\$50
Manufacturing - Medicine		\$25
Merchant, Retail - Antiques & gift shops		\$30
Merchant, Retail - Awning or tent makers		\$15
Merchant, Retail - Bicycles & accessories, sales		\$25
Merchant, Retail - Boats, motors & trailer sales		\$50
Merchant, Retail - Bookstores, news & magazine stands		\$25
Merchant, Retail - Brokers & commission merchants (not otherwise taxed)		\$50
Merchant, Retail - Building materials dealers		\$25
Merchant, Retail - Ceramics		\$50
Merchant, Retail - Chain store (in addition to merchants license)		\$50
Merchant, Retail - Christmas trees		\$25
Merchant, Retail - Clothing store		Gross receipts/units
Merchant, Retail - Coin dealers		\$50

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Merchant, Retail - Department store		Gross receipts/units
Merchant, Retail - Drug store		Gross receipts/units
Merchant, Retail - Electronics/radios/TV/stereos		Gross receipts/units
Merchant, Retail - Fabric shops		Gross receipts/units
Merchant, Retail - Farm machinery		\$50
Merchant, Retail - Feed stores		\$50
Merchant, Retail - Fertilizer dealers		\$50
Merchant, Retail - Florist		\$25
Merchant, Retail - Furniture store		\$30
Merchant, Retail - Greenhouses		\$50
Merchant, Retail - Groceries		Gross receipts/units
Merchant, Retail - Hardware store		Gross receipts/units
Merchant, Retail - Hobby shops & pet shops		Gross receipts/units
Merchant, Retail - Irrigation systems		\$50
Merchant, Retail - Jewelry stores		Gross receipts/units
Merchant, Retail - General		Gross receipts/units
Merchant, Retail - Nursery/plants		\$25
Merchant, Retail - Office supplies (SL Gross receipts/units)		Gross receipts/units
Merchant, Retail - Pawn brokers (SL \$250)		\$250
Merchant, Retail - Pianos, organs & musical instruments		\$5
Merchant, Retail - Picture framing		\$50
Merchant, Retail - Pottery dealer, manufacturing & sales		\$50
Merchant, Retail - Precious metals dealer		\$50
Merchant, Retail - Scale dealers, sales & repair		\$50
Merchant, Retail - Security system sales		\$50
Merchant, Retail - Trading stamp & coupon book dealers		\$50
Merchant, Retail - Video rental & sales only		\$25
Merchant, Wholesale - Electric supply companies		Whlse/units
Merchant, Wholesale - Seafood		\$25
Merchant, Wholesale - Dealer		Whlse/units
Merchant, Wholesale - General		\$50
Miscellaneous - Exhibition Artists		\$50
Miscellaneous - Exhibition, not otherwise taxed (per day)		\$50
Miscellaneous - Exhibitions or performers		\$50
Miscellaneous - Fortune tellers		\$200
Miscellaneous - Ice manufacturing & distribution		\$25
Miscellaneous - Miscellaneous place of amusement		\$25
Miscellaneous - Miscellaneous not otherwise taxed, engaged in for profit		\$50
Miscellaneous - Monument works or marble yards		\$50
Miscellaneous - Oxygen or commercial gas company, tubes or containers		\$50
Miscellaneous - Tattoo parlor (per person)		\$50
Miscellaneous - Weight Watchers, diet centers		\$50
Patents - Patent rights and formulas		\$50
Peddlers - Flea market operator who rents space to vendors		\$200
Peddlers - Flea market vendor		\$50
Peddlers - Fruit, Vegetable & produce stands		\$25
Peddlers - Itinerant merchant		\$100
Peddlers - On foot		\$10
Peddlers - With vehicle		\$25
Postage & Freight - Delivery of packages & parcels		\$50
Publishing - Directories & maps, printing & wholesale		\$100
Publishing - Newspaper contests, daily editions		\$50
Publishing - Newspaper contests, semiweekly		\$50
Publishing - Newspaper publishing, daily editions		\$100
Publishing - Newspaper, other than daily		\$15
Publishing - Printing company		\$50
Recreation - Agricultural fair		\$50
Recreation - Bowling alleys (per alley) (SL \$10)		\$10
Recreation - Golf, driving range		\$50
Recreation - Golf, courses		\$50
Recreation - Gymnasium, health spa, body building		\$50
Recreation - Pool tables (SL \$25)		\$25

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Recreation - Putt-putt course, miniature golf		\$50
Recreation - Skating rink or swimming pool		\$50
Recreation - Traveling company, additional weeks, theatrical, vaudeville or moving picture		\$25
Recreation - Traveling company, daily, theatrical, vaudeville, or moving picture		\$25
Recreation - Traveling company, first week, theatrical, vaudeville or moving picture		\$250
Recreation - Campground or trailer park		\$50
Rental - Clothing rental, tuxedos and prom dresses		Gross receipts/units
Rental - Marina		\$50
Rental - Parking lot		\$50
Rental - Equipment		\$50
Rental - Mobile home park		\$50
Repairs - Aircraft maintenance		\$10
Repairs - Awning & tents, manufacturing & repair		\$10
Repairs - Bicycle repairs		\$10
Repairs - Elevators/sprinklers repair		\$10
Repair - Gunsmith		\$10
Repair - Hatchery		\$25
Repair - Machine/sheet metal shop		\$50
Repair - Mattress renovation & repair		\$10
Repair - Mobile home repair service		\$10
Repair - Refinish furniture		\$10
Repair - General		\$10
Repair - Shoe repair shop		\$10
Repair - Upholstery shop		\$15
Repair - Welders		\$10
Services - Blacksmith shop		\$10
Services - Carpet & rug cleaners		\$25
Services - Check cashing		\$50
Services - Collection agency		\$50
Services - Daycare (0-50 children)		\$50
Services - Daycare (50-99 children)		\$100
Services - Daycare (100-149 children)		\$200
Services - Daycare (150-200 children)		\$300
Services - Daycare (over 200 children)		\$400
Services - Driver instruction or school		\$50
Services - Emigrant employment agents		\$50
Services - Employment agents		\$100
Services - House moving		\$10
Services - Instruction, music/art/dance, etc.		\$25
Services - Internet		Gross receipts/units
Services - Interior decorating		\$50
Services - Janitorial or cleaning service		\$25
Services - Locksmith		\$50
Services - Lumber agent		\$25
Services - Messenger service		\$50
Services - Power wash service		\$10
Services - Public or business services		\$50
Services - Schools, private/trade/correspondence		\$50
Services - Seamstress		\$10
Services - Security guard or patrol service		\$50
Services - Septic tank pumping		\$50
Services - Shoe shine, automatic machine		\$10
Services - Shoe shine stand, per seat		\$10
Services - Tailor, making custom garments		\$10
Services - Tailor, mending & repair only		\$10
Services - Travel agency		\$50
Signs - Painting, manufacturing or repairs		\$15
Signs - Sale or rental		\$50
Sundries - Prepared foods (chips, nabs, etc.)		\$50
Sundries - Prepared foods (sandwiches, etc.)		\$50
Sundries - Soda fountain arms (per arm)		\$50
Sundries - Soft drinks		\$50

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PRIVILEGE LICENSES (Code Section 14-28)	<i>(SL - Statute Limit)</i>	FEE
Sundries - Tobacco		\$50
Tanning beds (per bed)		\$10
Trucking - Moving & transfer company		\$75
Warehouse - cold storage plants & freezer lockers		\$25
Warehouse - Cotton warehouses		\$25
Warehouse - Storage warehouse		\$25
Warehouse - Tobacco warehouse		\$25
Weapons Dealers - Blank cartridge pistols <i>(SL \$50)</i>		\$50
Weapons Dealers - Bowie knives & similar articles <i>(SL \$200)</i>		\$200
Weapons Dealers - Knives <i>(SL \$50)</i>		\$50
Weapons Dealers - Metallic cartridge <i>(SL \$50)</i>		\$50
Weapons Dealers - Pistols & firearms <i>(SL \$50)</i>		\$50