

Sec. 1. **License Required.**

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of this ordinance, in whole or in part, within the limits of the City of Sumter, South Carolina, is required to pay an annual license fee and obtain a business license as herein provided.

Sec. 2. **Definitions.**

The following words, terms and phrases, when used in this ordinance, shall have the meanings ascribed herein:

A. BUSINESS means a calling, occupation, profession, or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly. A charitable organization shall be deemed a business unless the entire proceeds of its operation are devoted to charitable purposes.

B. CITY means the City of Sumter.

C. CLASSIFICATION means that division of businesses by major groups subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by City Council.

D. GROSS INCOME means the total revenue of a business, received or accrued, for one calendar year collected or to be collected by a business located within the City, excepting therefrom income from business done wholly outside of the City on which a license tax is paid to some other municipality or a county and fully reported to the City. The gross income for business license purposes may be verified by inspection of returns filed with the Internal Revenue Service, the South Carolina Tax Commission for income tax purposes, or the South Carolina Insurance Commission. In the case of brokers or agents, gross income shall mean gross commissions retained.

E.LICENSE INSPECTOR means the City Employee designated to administer this Ordinance.

F.PERSON means any individual, firm, partnership, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.

Sec. 3. **Purpose and Duration.**

The business license levied by this ordinance is for the purpose of providing such regulation as may be required by the businesses subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for one calendar year and shall expire on December 31. The provisions of this ordinance as amended from time to time by City Council shall remain in effect from year to year.

Sec. 4. **License Fee.**

The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before the 15th day of February in each year. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the license year.

Sec. 5. **Registration Required.**

The owner, agent or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year, except that a new business shall be required to have a business license prior to operation within the City. Application shall be on a form provided by the License Inspector which shall contain the Social Security Number and/or the Federal Employer's

Identification Number, the business name as reported on the South Carolina income tax return, and all information about the applicant and the business deemed necessary to carry out the purposes of this ordinance by the License Inspector. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments and personal property taxes due and payable to the City have been paid. Insurance agents and brokers shall report the name of each insurance company for which a policy was issued and the total premiums collected for each company for each type of insurance coverage on a form approved by the License Inspector. An insurance agent not employed by a company shall be licensed as a broker.

Real estate agents shall report commissions received on all sales or rentals of property handled. Owners of five or more rental units, whether individuals, joint owners, partnerships, corporations, trust, holding, investment or development companies shall report gross rental income. A rental unit is defined as a single family house or apartment, or a space used for office or commercial purposes.

Sec. 6. **Deductions and Exemptions.**

No deductions from gross income shall be made except income from business done wholly outside of the City on which a license tax is paid to some other municipality or a county, or income which cannot be taxed pursuant to State or federal law. The applicant shall have the burdento establish the right to deduction by satisfactory records and proof. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the City, unless exempted by State or federal law. The License Inspector shall determine the appropriate classification for each business in accordance with the 1987 issue of the U.S. Office of Management and Budget Standard Industrial Classification Manual. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by State law, and no person shall be relieved of the liability for the payment of any other tax by reason of the application of this ordinance.

Sec. 7. **False Application Unlawful.**

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license, or to give or file, or direct the giving or filing of any false information with respect to the license or fee required by this ordinance.

Sec. 8. **Display and Transfer.**

All persons shall display the license issued to them on the original form provided by the License Inspector in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the City. A change of address must be reported to the License Inspector within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification of the License Inspector and compliance with zoning and building codes. Failure to obtain the approval of the License Inspector for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable and a transfer of ownership shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income. Should a business discontinue operation before the end of the year for which the license was issued, the gross income to date of closing shall immediately be reported and settlement made on the balance found to be due on the license.

Sec. 9. **Administration of Ordinance.**

The License Inspector shall administer the provisions of this ordinance, collect license fees, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or revocation procedures, report violations to the police department and assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

Sec. 10. **Inspection and Audits.**

For the purpose of enforcing the provisions of this ordinance the License Inspector or other authorized agent of the City is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records, and it shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense. The License Inspector shall make systematic inspections of all businesses within the City to insure compliance with the ordinance. Records of inspection and

audits shall not be deemed public records, and the License Inspector shall not release the reported gross income of any person by name without permission of the licensee, provided that statistics compiled by classifications may be made public.

Sec. 11. **Assessments.**

When any person shall have failed to obtain a business license or to furnish the information required by this ordinance, the License Inspector, or the Municipal Association of South Carolina pursuant to contract, the License Inspector shall proceed to examine such records of the business or any other available records as may be appropriate and to conduct such investigations and statistical surveys as may be deemed appropriate to assess a license tax and penalties as provided herein. A notice of assessment shall be served by certified mail and an application for adjustment of the assessment may be made to the License Inspector within five (5) days after the notice is mailed or the assessment will become final. The License Inspector shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment. A final assessment may be appealed to City Council only by payment in full of the assessment under protest within five (5) days and the filing of written notice of appeal within ten (10) days after payment pursuant to the provisions of this ordinance relating to appeals to City Council.

Sec. 12. **Delinquent License Fees.**

For non-payment of all or any part of the correct license fee, the License Inspector shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. If any license fee shall remain unpaid for sixty (60) days after its due date, the License Inspector shall issue an execution which shall constitute a lien upon the property of the licensee for the tax, penalties and costs of collection, and shall proceed to collect in the same manner as prescribed by law for the collection of other taxes.

Sec. 13. **Notices.**

The License Inspector may, but shall not be required to, mail written notices that license fees are due, and there shall be published a notice of the due date in a newspaper of general circulation within the City two (2) times prior to the due date in each year.

Sec. 14. **Denial of License.**

The License Inspector shall deny a license to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, or when the activity for which a license is sought is unlawful or constitutes a public nuisance. A decision of the License Inspector shall be subject to appeal to City Council as herein provided. Denial shall be written with reasons stated.

Sec. 15. **Suspension or Revocation of License.**

When the License Inspector determines that:

A.A License has been mistakenly or improperly issued contrary to law; or

B.A licensee has breached any condition upon which his license was issued or has failed to comply with the provisions of this ordinance; or

C.A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or

D.A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or

E.A licensee has engaged in an unlawful activity or nuisance related to the business; the License Inspector shall give written notice to the licensee or the person in control of the business within the City by personal service or certified mail that the license is suspended pending a hearing before City Council for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within thirty (30) days from the date of service of the notice. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

Sec. 16. Appeals to City Council.

A. Any person aggrieved by a final assessment or a denial of a business license by the License Inspector may appeal the decision to City Council by written request stating the reasons therefor filed with the License Inspector or City Clerk within ten (10) days after the payment of the assessment under protest or notice of denial is received.

B. An appeal or a hearing on revocation shall be held by City Council within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting of which the applicant or licensee has been given written notice. At such hearing all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council shall govern the hearing. City Council shall by majority vote of members present render a written decision based on findings of fact and the application of the standards herein which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service.

C. No person shall be subject to a prosecution for doing business without a license until the expiration of ten (10) days after notice of denial or revocation which is not appealed or until after final judgment of a circuit court upholding denial or revocation.

Sec. 17. Night Clubs, Cabarets, Taverns, or Other Similar Establishments.

a) No license to operate a night club, cabaret, tavern or other similar establishment under Rate Class 8-5813 shall be issued to a corporation or association for a trade name as such. Any application for a corporation, association or in a trade shall be made by an officer or officers for its use, and such officer or officers in making such application shall be held to assume all responsibility thereunder as individuals and shall be subject to all the provisions and penalties set forth herein or in any other ordinance of the City.

b) No person shall be eligible for such license if he or the person who will have actual control and management of the business proposed to operated:

- 1) is a minor;
- 2) is not a citizen of South Carolina;
- 3) is not of good repute; or
- 4) has had a license under the provision of this ordinance revoked within a five-year period next preceding the filing of the application.

c) Applicants for licenses under Rate Class 8-5813, in addition to the license application required under Section 5 of this ordinance, shall complete a sworn statement for the purpose of establishing his qualifications to operate a night club, cabaret, tavern or other establishment under this section.

Sec. 18. **Confidentiality.**

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this Ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns.

Sec. 19. **Violations.**

Any person violating any provisions of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$200.00 or imprisonment for not more than thirty (30) days, or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties and costs provided for herein.

Sec. 20. **Separability.**

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions.

Sec. 21. **Classification Rate Schedules.**

The license fee for each Class of business shall be computed in accordance with the following rates. The major groups of businesses included in each Class are listed with the major group number according to the Standard Industrial Classification Manual (SIC). The License Inspector shall determine the proper class for a business according to the SIC.

R A T E S

<u>CLASS</u>	<u>INCOME: 0 - \$2,000</u> <u>MINIMUM</u>	<u>ALL OVER \$2,000</u> Rate per thousand or fraction thereof
1		\$25.00
2		30.00
3		35.00
4		40.00
5		45.00
6		50.00
7		55.00
8		See individual business in Class.

NON-RESIDENT RATES

Unless otherwise specifically provided, all minimum fees and rates shall be doubled for non-residents and itinerants having no fixed principal place of business within the municipality or County.

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000 as follows:

Amount (in Millions) <u>Gross Income</u>	<u>Percent of Rate for</u> <u>each additional \$1,000</u>
0 - 1	100%
1 - 2	95%
2 - 3	90%
3 - 4	85%
4 - 5	80%
5 - 6	75%
6 - 7	70%
7 - 8	65%
8 - 9	60%
9 - 10	55%
Over - 10	50%

CLASS 8 RATES

(Each SIC Number designates a separate sub-classification. The businesses in this section are treated as separate and individual subclasses due to provisions of State law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates. Non-resident rates do not apply except where indicated.)

<u>SIC 15, 16 & 17</u>	<u>Contractors, Construction, All Types</u>		
	<u>Income</u>	<u>Minimum</u>	<u>Per \$1,000 or Fraction</u>
A. Having permanent place of business within the municipality or County			
FIRST \$2,000		\$ 50.00	PLUS
Each additional \$1,00085	
B. Itinerant (no permanent place of business within the municipality or County)			
FIRST \$2,000		\$100.00	PLUS
Each additional \$1,000		\$1.70	

The total fee for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration date.

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

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job, and no deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

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

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

<u>SIC</u>		<u>License Fee</u>
40	- <u>Railroad Companies</u> - (See Code § 12-23-210)	\$1460.00
4121	- <u>Taxicabs</u> - On gross incomeRate Class 7 PLUS (Proof of insurance required) - Operator's permit-	\$5.00
481	- <u>Telephone Companies not occupying public street pursuant to Franchise</u> - On gross receipts from customers' premises, telecommunications equipment, intrastate long distance tolls, service work charges, directory, miscellaneous and supplemental services billed to customers located within the municipality. Charges billed to customers located within the municipality shall be deemed to have been apportioned by the company according to services rendered within the municipality.	
	On gross receipts not exceeding \$25,000.....	\$250.00
	On the next \$175,000 per \$1,000	5.00
	Over \$200,000 per \$1,000	1.00
	<u>Telephone companies occupying public streets pursuant to franchise may pay a fee in lieu of a business license, OR receive credit for business license fees as provided by the franchise agreement.....</u>	3% Franchise
4899	- <u>Television, Cable or Pay</u> -	5% Franchise
491-		
493	- <u>Electric and Gas Companies</u> -	3% Franchise
		Per \$1,000
	<u>Income</u>	<u>Minimum</u>
		<u>or Fraction</u>
5093	- <u>Junk or Scrap Dealers</u> [Non-resident rates apply]	
	First \$2,000.....	\$40.00 PLUS
	Over 2,000.....	\$ 1.90
55	- <u>Automotive and Motor Vehicle Dealers and Farm Machinery, Retail</u> -	
	First \$2,000.....	\$ 25.00 PLUS
	Over 2,000.....	\$.80
	One sales lot not more than 400 feet from main showroom may be operated under this license provided that proceeds from sales thereat are included in gross receipts at main office when both are operated under the same name and ownership.	
	Gross receipts for this classification shall include full sales price without deduction for trade-ins. Dealer transfers shall not be included in gross receipts.	

\$1,000 SIC		<u>Income</u>	<u>Minimum</u>	<u>Per \$1,000 or fraction</u>
5813	- <u>Drinking Places -</u> (alcoholic beverages), beer & wine)	First \$10,000.....	\$250.00 PLUS	
		Over 10,000.....		\$ 5.00
5932	- <u>Pawn Brokers - All Types</u>	First \$2,000.....	\$ 50.00 PLUS	
		Over 2,000.....		\$ 2.50
5962	- <u>Vending Machines and all other</u> coin operated Automatic Merchan- dising Machines	First \$2,000.....	\$ 50.00 PLUS	
		Over 2,000.....		\$ 2.50
5963	- <u>Peddlers, direct retail sales of merchandise.</u> [Non-resident rates apply]			
	(a) Regular activities [more than two sale periods of more than three days each per year]	First \$10,000.....	\$500.00 PLUS	
		Over \$10,000.....		\$ 5.00
	(b) Seasonal activities [not more than two sale periods of not more than three days each year, separate license required for each sale period]	First \$2,000.....	\$ 5.00 PLUS	
		Over 2,000.....		\$ 2.50
7993	- <u>Amusement Machines, coin</u> operated - Not included in gross income of business where located or not owned by business where located: \$12.50 stamp <u>per machine</u> required PLUS ...	First \$2,000.....	\$ 50.00 PLUS	
		Over 2,000.....		\$ 2.50
7999	- <u>Billiard or Pool Rooms,</u> all types (\$500 BOND REQUIRED): \$5.00 stamp <u>per table</u> required ... PLUS	First \$2,000.....	\$ 50.00 PLUS	
		Over 2,000.....		\$ 2.50
7999	- <u>Carnivals and Circuses</u>	First \$2,000.....	\$100.00 PLUS	
		Over 2,000.....		\$ 2.50
7999	- <u>Bingo</u> (State License required)	First \$2,000.....	\$225.00 PLUS	

Over 2,000..... \$ 1.30

RATE CLASSIFICATION INDEX

RATE CLASS 1

<u>SIC</u>	<u>Business Group</u>
47	- Travel Agencies
53	- General Merchandise Stores
54	- Food Stores
553-554	- Auto Supply Stores and Gasoline Service Stations
56	- Apparel and Accessory Stores
58	- Eating Places
86	- Membership Organizations

RATE CLASS 2

<u>SIC</u>	<u>Business Group</u>
01	- Agricultural Production - Crops
02	- Agricultural Production - Animals
20	- Food and Kindred Products
22	- Textile Mill Products
23	- Apparel & Other Finished Products from Fabrics and Similar Materials
25	- Furniture and Fixtures
30	- Rubber and Miscellaneous Plastic Products
31	- Leather and Leather Products
32	- Stone, Clay, Glass & Concrete Products
33	- Primary Metal Industries
34	- Fabricated and Metal Products (Except Machinery and Transportation Equipment)
37	- Transportation Equipment
39	- Miscellaneous Manufacturing Industries
50	- Wholesale Trade - Durable Goods
51	- Wholesale Trade - Nondurable Goods
52	- Building Materials, Hardware, Garden Supply and Mobile Home Dealers
57	- Furniture, Home Furnishings & Equipment Stores
70	- Hotels, Rooming Houses, Camps and Other Lodging

RATE CLASS 3

<u>SIC</u>	<u>Business Group</u>
07	- Agricultural Service
24	- Lumber and Wood Products (Except Furniture)
26	- Paper and Allied Products
29	- Petroleum Refining and Related Industries
36	- Electrical and Electronic Machinery, Equipment and Supplies
42	- Motor Freight Transportation & Warehousing
44	- Water Transportation
45	- Transportation by Air
59	- Miscellaneous Retail (Except vending machines, peddlers and pawnbrokers)
61	- Credit Agencies other than Banks
75	- Automotive Repair, Services and Garages
78	- Motion Pictures
79	- Amusement and Recreation Services (Except Motion Pictures, Amusement Machines and Carnivals)
89	- Miscellaneous Services

RATE CLASS 4

<u>SIC</u>	<u>Business Group</u>
27	- Printing, Publishing & Allied Products
28	- Chemicals and Allied Products
35	- Machinery, Except Electrical
48	- Communication (Except Telephone)
76	- Miscellaneous Repair Services

RATE CLASS 5

<u>SIC</u>	<u>Business Group</u>
09	- Fishing, Hunting and Trapping
14	- Mining - Minerals
38	- Measuring, Analyzing and Controlling Instruments; Photographics, Medical and Optical Goods; Watches and Clocks
41	- Local & Suburban Transit & Interurban Highway Passenger Transportation
62	- Security & Commodity Brokers, Dealers, Exchanges and Services
73	- Business Services

RATE CLASS 6

<u>SIC</u>	<u>Business Group</u>
49	- Sanitary Services
72	- Personal Services

RATE CLASS 7

<u>SIC</u>	<u>Business Group</u>
08	- Forestry
10	- Mining - Metals
21	- Tobacco Manufacture
46	- Pipelines (Except natural gas)
64	- Insurance Agents, Brokers and Service
65	- Real Estate
67	- Holding and Other Investment Offices
80	- Health Services
81	- Legal Services
82	- Educational Services
83	- Social Services
87	- Engineering, Accounting, Research, Management and Related Services

RATE CLASS 8

<u>SIC</u>	<u>Business Group</u>
15,16,17	- Contractors, Construction, All Types
40	- Railroad Companies
4111	- Local and Suburban Transit
4121	- Taxi Cabs
481	- Telephone Communication
491-493	- Electric & Gas Services
5093	- Junk and Scrap Dealers
55	- Automotive and Motor Vehicle Dealers and Farm Machinery, Retail (Except Auto Supply Stores - 553 and Gasoline Service Stations - 554)
5813	- Drinking Places (Alcoholic Beverages)
5932	- Pawnbrokers
5962	- Vending Machines (Automatic Merchandising)
5963	- Peddlers
7993	- Amusement Machines, Coin Operated
7999	- Billiard or Pool Tables, All Types
7999	- Bingo
7999	- Carnivals and Circuses

NUMERICAL BUSINESS CLASSIFICATION INDEX

<u>SIC</u> <u>Group</u>	<u>Name</u>	<u>Class</u>
01	Agricultural Production - Crops	2
02	Agricultural Production - Animals	2
07	Agricultural Services	3
08	Forestry	7
09	Fishing, Hunting and Trapping	5
10	Mining - Metals	7
14	Mining - Minerals	5
15	Contractors, Construction, All Types	8
16		
17		
20	Food and Kindred Products	2
21	Tobacco Manufacture	7
22	Textile Mill Products	2
23	Apparel & Other Finished Products from Fabrics and Similar Materials	2
24	Lumber and Wood Products (Except Furniture)	3
25	Furniture and Fixtures	2
26	Paper and Allied Products	3
27	Printing, Publishing & Allied Products	4
28	Chemicals and Allied Products	4
29	Petroleum Refining and Related Industries	3
30	Rubber and Miscellaneous Plastic Products	2
31	Leather and Leather Products	2
32	Stone, Clay, Glass and Concrete Products	2
33	Primary Metal Industries	2
34	Fabricated and Metal Products (Except Machinery and Transportation Equipment)	2
35	Machinery, Except Electrical	4
36	Electrical and Electronic Machinery, Equipment and Supplies	3
37	Transportation Equipment	2
38	Measuring, Analyzing and Controlling Instruments; Photographics, Medical and Optical Goods; Watches and Clocks	5
39	Miscellaneous Manufacturing Industries	2
40	Railroad Companies	8
41	Local & Suburban Transit & Interurban Highway Passenger Transportation	5
4121	Taxi License	8
42	Motor Freight Transportation & Warehousing	3
44	Water Transportation	3
45	Transportation by Air	3
46	Pipelines (except natural gas)	7
47	Travel Agencies	1
48	Communication (Except Telephone)	4
481	Telephone Communication	8
49	Sanitary Services	6
491-493	Electric & Gas Services	8
50	Wholesale Trade - Durable Goods	2
5093	Junk and Scrap Dealers	8

<u>SIC</u> <u>Group</u>	<u>Name</u>	<u>Class</u>
51	Wholesale Trade - Nondurable Goods	2
52	Building Materials, Hardware, Garden Supply and Mobile Home Dealers	2
53	General Merchandise Stores	1
54	Food Stores	1
55	Automotive and Motor Vehicle Dealers and Farm Machinery, Retail (Except Auto Supply Stores - 553 and Gasoline Service Stations - 554)	8
553-554	Auto Supply Stores and Gasoline Service Stations	1
56	Apparel and Accessory Stores	1
57	Furniture, Home Furnishings & Equipment Stores	2
58	Eating Places	1
5813	Drinking Places (Alcoholic Beverages)	8
59	Miscellaneous Retail	3
5932	Pawnbrokers	8
5962	Vending Machines	8
5963	Peddlers	8
61	Credit Agencies Other Than Banks	3
62	Security & Commodity Brokers, Dealers Exchanges and Services	5
65	Real Estate	7
67	Holding and Other Investment Offices	7
70	Hotels, Rooming Houses, Camps & Other Lodging	2
72	Personal Services	6
73	Business Services	5
75	Automotive Repair, Services and Garages	3
76	Miscellaneous Repair Services	4
78	Motion Pictures	3
79	Amusement and Recreation Services (Except Motion Pictures, Amusement Machines and Carnivals)	3
7993	Amusement Machines, Coin Operated	8
7999	Billiard or Pool Tables, All Types	8
7999	Bingo	8
7999	Carnivals	8
80	Health Services	7
81	Legal Services	7
82	Educational Services	7
83	Social Services	7
86	Membership Organizations	1
87	Engineering, Accounting, Research, Manage- ment and Related Services	7
89	Miscellaneous Services	3

**ALPHABETICAL
BUSINESS CLASSIFICATION INDEX**

This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the Standard Industrial Classification Manual group number. All businesses not exempt by law which are in the major groups listed under each rate class are subject to a license tax whether found in the alphabetical index or not. The License Inspector shall determine the proper classification of a business not listed.

<u>NAME</u>	<u>SIC</u>	<u>CLASS</u>
<u>A</u>		
Abattoirs	2011	2
Abstract land title or warranty companies..	6541	7
Accounting and Bookkeeping Services.....	8721	7
Acupuncture - Except M.D.	8049	7
Administrative Office	7389	5
Advertising Agencies or Agents	7311	5
Advertising Novelties, signs, placards, etc	7319	5
Air Conditioning Contractor	1711	8
Air Conditioning Service and Repair	7623	4
AIRCRAFT - supplies - wholesale	5088	2
- service and repair	4581	3
Airport Limousine Service	4111	5
Alterations, Clothing	7219	6
Aluminum & Vinyl Siding Contractor	1799	8
Ambulance Service	4119	5
Amusement and Recreation Services	7999	3
Amusement Machines, coin operated	7993	8
Amusement Parks	7996	3
Animal Hospital	0742	3
Answering Service	7399	5
ANTENNA - Installation--except household ..	1799	8
- sales - household	5731	2
- system - Satellite Master	4841	4
Antiques, dealers in	5932	3
Appliances, Household, dealers in	5722	2
Appliances, Household, repair	7629	4
Appraisers, Real Estate	6531	7
Architects	8712	7
Armature Rewinding Shops	7694	4
Armored Car Services	7381	5
Art Glass, dealers in	5999	3
Artificial Flowers, dealers in	5999	3
ARTISTS - portrait	8999	3
- commercial	7336	5
- studios	8999	3
- supplies, retail	5999	3
Assignment, purchasers of accounts, factors	6153	3

Astrologers, Prohibited			
Athletic Arena	7941	...	3
Athletic Clubs, admission charged	7991	...	3
Athletic Clubs, membership	7007	...	3
Attorneys	8111	...	7
Auction Houses	5999	...	3
Auctioneers	7299	...	6
Automatic Sprinklers - installation	1711	...	8
AUTOMOBILE - accessories, dealers in	5531	...	1
- automatic car wash	7542	...	3
- body and paint shop	7535	...	3
- club, membership	8699	...	1
- dealers, new or used - retail.	5511	...	8
- detailers	7542	...	3
- leasing - long term	7515	...	3
- manufacturing	3711	...	2
- parts - new - wholesale	5013	...	2
- parts - new - retail	5531	...	1
- parts- used- wholesale/retail.	5015	...	2
- rental - short term	7514	...	3
- repairs and service	7538	...	3
- tires, recapping	7534	...	3
- tires - wholesale	5014	...	2
- tires - retail	5531	...	1
- towing service	7549	...	3
- salvage or scrap	5093	...	2
AWNING AND TENT - makers	2394	...	2
- rentals	7359	...	5
- repair	7699	...	4

B

Bags, Bagging & Ties, dealers in	5113	...	2
Bail Bondsman	7389	...	5
Bakery - wholesale	5149	...	2

Bakery Stores, Sales - retail	5461	...	1
Ballroom, leased or rented	7911	...	3
BARBER - schools	7241	...	6
- shops	7241	...	6
- supplies - wholesale	5087	...	2
Barrel & Drum makers & dealers	5085	...	2
Bars - Drinking Places	5813	...	8
Baskets, boxes, crates, bags, etc. dealers.	5113	...	2
Bath Houses	7999	...	3
Bath, Turkish, sauna or vapor	7299	...	6
Batteries, manufacture	3692	...	3
Batteries, vehicle - retail or wholesale ..	5531	...	1
Bearings, dealers in	5085	...	2
BEAUTY - schools	7231	...	6
- shops	7231	...	6
- supplies, wholesale	5087	...	2
Bed & Breakfast Inns	7011	...	2
Beepers	4812	...	4
Belting - Wholesale	5085	...	2
Beverage Cooler-Wholesale	5087	...	2
BICYCLE - retail	5941	...	3
- rental	7999	...	3
- repair	7699	...	4
- supplies - wholesale	5091	...	2
Bill Distributors, handbills	7319	...	5
Billboards, erection & lease	7312	...	5
Billiard or Pool Hall	7999	...	8
Bingo	7999	...	8
Blacksmith	7699	...	4
Blasting Contractor	1721	...	8
Blood Bank	8099	...	7
Blueprinting	7334	...	5
Boarding House	7021	...	2
BOATS - sightseeing operation	4489	...	3
- supplies & accessories - wholesale.	5091	...	2
- supplies & accessories - retail ...	5551	...	8
Boat Yards, storage, repair & rental	4499	...	3
Boilermaker Shop, repair of boilers	7699	...	4
Boilers, sale of	5074	...	2
Boiler, installation	1711	...	8
Bolts & Screws - wholesale	5072	...	2
Bondsman	7389	...	5
Book Publisher	2731	...	4
Book Store - retail	5942	...	3
Bookbinder	3555	...	4
Booking Agent, films	7829	...	3
Bootblack, bootblack stand	7251	...	6
BOTTLERS - flavored milk	2087	...	2
- soft drinks	2086	...	2
- supplies - wholesale	5085	...	2
BOWLING - apparel & accessories	5699	...	1
- lane equipment & supplies	5941	...	3

- lanes & centers	7933	...	3
Box, manufacturing	2653	...	3
Boxing or Wrestling Matches	7941	...	3
Brick, agents for	5211	...	2
Brokers. See heading under type of broker.			
Building Construction - General Contractors	1541	...	8
BUILDING MATERIALS & SUPPLIES:			
brick & stone - wholesale	5032	...	2
construction materials - wholesale	5039	...	2
retail	5211	...	2
roofing, siding & insulation - wholesale	5033	...	2
Burglar Alarms, installation only	1731	...	8
Burglar Alarms, sale & installation	7382	...	5
Bus, Charter	4141	...	5
Bus & Motor Coach Company	Franchise		
Bus Terminal	4173	...	5
Business Broker, selling businesses	7389	...	5
Business Colleges	8244	...	7
Business Consultant	8748	...	7
Business Forms, manufacturing	2759	...	4
Business Forms - retail	5943	...	3
Business Services, not elsewhere classified	7389	...	5

C

Cablevision	4899	...	Franchise
Cabarets	5813	...	8
Cabinet Shop, manufacturing	2434	...	3
Cabinet Shop, custom order	5712	...	2
Cafeteria	5812	...	1
Camera & Photo Supplies - wholesale	5043	...	2
Camera & Photo Supplies - retail	5946	...	3
Camera Repair Shop	7699	...	4
Candy - wholesale	5145	...	2
Candy - retail	5441	...	1
Canvassers	5963	...	8
Carpenter	1751	...	8
Car Rental - short term	7514	...	3
Car Wash	7542	...	3
Carnivals	7999	...	8
CARPET - cleaning	7217	...	6
- installation	1752	...	8
- retail	5713	...	2
- wholesale	5023	...	2
Carriages, horse drawn for hire	4789	...	1
Caterers	5812	...	1
Cement Manufacture (chemical adhesives)....	2891	...	4
Cement Products - wholesale	5032	...	2
Cemetery Lots, agents or sales	6553	...	7
Cemetery Lots, caretakers	0782	...	3
Ceramic Tile Contractor	1752	...	8
Charcoal, producers	2861	...	4

Chauffeurs & Limousine Tour Services	4119	...	5
Cheese, manufacturers or processors	2022	...	2
Chemical & allied products, manufacture ...	2819	...	4
Chimney Cleaners	7349	...	5
Chiropractors	8041	...	7
Christmas Tree Sales	5261	...	2
Cigarettes or Tobacco - wholesale	5194	...	2
CIGARS - manufacture	2121	...	7
- retail	5993	...	3
Circuses	7999	...	8
Claim Adjustment Agent or Agency	6411	...	7
Clay, Stone & Glass products, manufacture..	3200	...	2
Clipping Service, Press.....	8999	...	3
Closing Out Sale - See City Code			
CLOTHING - retail	5651	...	1
- secondhand dealer	5932	...	3
- wholesale	5130	...	2
Coal, Wood or Coke - wholesale	5052	...	2
Coal, Wood or Coke - retail	5989	...	3
Coffee or Tea Stores - retail	5499	...	1
Coffee Roasters & wholesale coffee dealers.	5149	...	2
Coin Shops - retail	5999	...	3
Cold Storage Warehouse	4222	...	3
Collection & Claim Agency	7322	...	5

COMPUTER - repairs	7629	...	4
- stores - retail	5734	...	2
- service (not repairs)	7374	...	5
Concession Stands (Peddlers)	5963	...	8
CONCRETE - products - wholesale.....	5032	...	2
- manufacture (paving)	2951	...	3
- manufacture, ready-mixed	3273	...	2
- dry ready-mix - wholesale	3272	...	2
Concrete Work Contractor	1771	...	8
Conduit Contractor	1731	...	8
Contractor Misc. Bldg.	1521	...	8
Consultant, Business	8748	...	7
Contractors, construction - all types 1500-1600-1700...			8
Convalescent Home	8052	...	7
Convention Decorators	7389	...	5
Convention Promoters	7389	...	5
Cooperage, manufacture	2499	...	3
COSMETICS - manufacture	2844	...	4
- wholesale	5122	...	2
- retail	5999	...	3
Cotton Brokers	6221	...	5
Cotton Presses & Warehouses	4221	...	3
Cotton Mill.....	2211	...	2
Counseling Services	8322	...	7
Cracker Manufacture	2051	...	2
Craft Shops	5945	...	3
Crafters (Peddlers)	5963	...	8
Credit Reporting Agency	7323	...	5

D

DAIRY - products - retail	5451	...	1
- products - wholesale	5143	...	2
- supplies - wholesale	5084	...	2
Dancing School	7911	...	3
Dance Hall	7911	...	3
Data Processing Service	7379	...	5
Data Processing Systems, Supplies & Equip..	7372	...	5
Day Care - Adult & Handicapped.....	8322	...	7
Day Care - Child	8351	...	7
Decorator, Interior	7389	...	5
Delicatessen	5411	...	1
Delivery Service, messenger/courier	4215	...	3
Demolition & Wrecking Contractor	1795	...	8
Dental Equipment & Supplies - wholesale ...	5086	...	2
Dental Laboratories	8072	...	7
Department Store	5311	...	1
Design, machinery	8712	...	7
Detective/Agency (Permit & Bond required)..	7381	...	5
Diaper Service	7219	...	6
Directories	7389	...	5
Dog Kennels and/or grooming	0752	...	3

Door Installation	1796	...	8
Drayage	4212	...	3
Dressmakers for retail trade	5699	...	1
Drinking Places - Alcoholic	5813	...	8
Driver Training School	8299	...	7
Drug Store - retail	5912	...	3
Drugs - wholesale	5122	...	2
DRY CLEANING - retail or agents	7212	...	6
- coin operated	7215	...	6
- wholesale	7219	...	6
Dry Goods - retail	5399	...	1
Dry Goods - wholesale	5131	...	2
Dye House	7216	...	6

E

ELECTRIC APPLIANCES & SUPPLIES - retail ...	5722	...	2
- wholesale.	5064	...	2
- repair ...	7629	...	4
Electric Power Company	4900	...	8
Electrical Contractors	1731	...	8
Electrical Machinery, etc., manufacture....	3600	...	3
Elevator Dealer - wholesale	5084	...	2
Elevator Maintenance	7699	...	4
Employment Agency	7361	...	5
Engineering Services	8711	...	7
Engraving, metal	3479	...	2
Entertainment	7929	...	3
Equipment Rental - construction	7353	...	5
Escort Service	7299	...	6
Excavating Foundation Work	1794	...	8
Explosives - wholesale	5169	...	2
Exterminators	7342	...	5

F

Fabrics - retail	5949	...	3
Factors	6153	...	3
Farm & Industrial Machinery Wholesale	5080	...	2
Farm Machinery, Retail.....	5599	...	8
Fence Contractor	1751	...	8
Fertilizer Factory	2874	...	4
Fertilizer - wholesale	5191	...	2
Field Warehousing	7389	...	5
FILM - developers for general public	7384	...	5
- developers for movies & TV	7819	...	3
- distributor	7822	...	3
Finance Company	6141	...	3
Fire and Security Services	7382	...	5
Fireworks, retail	5999	...	3 (+\$50
		State Lic.)	
Fireworks, wholesale	5092	...	2

Fish & Seafood - retail	5421	...	1
Fish & Seafood - wholesale	5146	...	2
Fisheries	0912	...	5
Fishermen's Equipment - retail	5941	...	3
Fixtures & Furniture, manufacture	2500	...	2
Flea Market Operator	7389	...	5
Floor Covering - retail	5713	...	2
Floor Covering - wholesale	5023	...	2
Flooring Contractor	1752	...	8
Florist - retail	5992	...	3
Florist - wholesale	5193	...	2
Flour - wholesale	5149	...	2
Flowers, real or artificial - retail	5992	...	3
Flowers, real or artificial - wholesale ...	5193	...	2
FOOD - Broker	5141	...	2
- retail, not consumed on premises ...	5411	...	1
- wholesale	5141	...	2
Fortune Telling - Prohibited			
Foundary	3300	...	2
Freight Forwarders	4731	...	1
Fruit Baskets, mail order	5961	...	3
Fruit & Produce - retail	5431	...	1
Fruit & Produce - wholesale	5148	...	2
Funeral Establishments	7261	...	6
Fur, clothing - retail	5632	...	1
Furnace dealer - retail	5075	...	2
Furnace or heating contractor	1711	...	8
FURNITURE - retail	5712	...	2
- secondhand	5932	...	3
- wholesale	5021	...	2
- repair, refinishing, upholstery	7641	...	4
- & fixtures, manufacture	2500	...	2

G

Garage (Auto Repairs)	7538	...	3
Garbage Service, Collection & Disposal	4953	...	6
Garment Pressing, Alteration	7212	...	6
Gas, liquified petroleum & equipment	5984	...	3
Gas, natural gas company	4900	...	8
Gasoline Service Station	5541	...	1
Gasoline - wholesale	5172	...	2
Gift Shop	5947	...	3
GLASS - motor vehicle, sale & installation.	7536	...	3
- retail	5231	...	2
- stone & clay products, manufacture.	3200	...	2
Golf Courses (including miniature)	7992	...	3
Golf Goods - Retail	5941	...	3
GRAIN - broker (Commodity)	6221	...	5
- dealer - wholesale or retail	5153	...	2
- elevator	4221	...	3
Granite - wholesale	5032	...	2

Greeting Cards - retail	5947	...	3
Grocers - retail	5411	...	1
Grocers - wholesale	5141	...	2
Guns - retail or dealer	5941	...	3
Guns - wholesale	5091	...	2
Gunsmith	7699	...	4

H

Hair Grooming	7231-7241	..	6
Hardware - retail	5251	...	2
Hardware - wholesale	5072	...	2
Hazardous Waste Storage Disposal or Transportation	4953	...	6
Health Club	7991	...	3
Health Food Store	5499	...	1
Health Services, HMO	8010	...	7
Health Services, Medical Service Plans (Insurance)	6324	...	8
Hearing Aids - retail	5999	...	3
Heating Contractor	1711	...	8
Heavy Construction Contractor	1621	...	8
Hemstitching and Pleating	7219	...	6
Holding Companies	6700	...	7
Horticulturist	0781	...	3
Hose, industrial - wholesale	5085	...	2
HOSIERY - mill	2200	...	2
- retail	5632	...	1
- wholesale	5137	...	2
Hospital, Sanitorium & like institutions...	8062	...	7
Hospital, animal	0742	...	3
Hotel	7011	...	2
Hotel Supplies - wholesale	5046	...	2
House Mover/wrecker	1799	...	8
Hunting Preserve	0971	...	5

I

ICE - dealer	5999	...	3
- manufacture	2097	...	2
ICE CREAM - manufacture	2024	...	2
- retail	5451	...	1
- wholesale	5143	...	2
Industrial Chemicals - wholesale	5169	...	2
Industrial & Farm Machinery & Equipment ...	5080	...	2
Inns, food and lodging	7011	...	2
Insulation Contractor	1742	...	8
INSURANCE - adjuster	6411	...	7
Interior Decorator	7389	...	5
Investment Counselor	6282	...	5
Investment Firm, general brokerage	6211	...	5

Iron & Steel, semi-finished items-wholesale 5051

2

Janitor or Housekeeping Service	7349	...	5
Janitor Supplies - wholesale	5087	...	2
JEWELRY - repair	7631	...	4
- retail	5944	...	3
- wholesale	5094	...	2
Junk Dealers - wholesale	5093	...	8

K

Karate Schools	7999	...	3
Kennels	0752	...	3
Kerosene & Fuel Oil, Heating, - retail	5983	...	3
Kindergarten	8211	...	7
Kitchen Designers & Contractors	1521	...	8
Knitting Mills (Textiles)	2253	...	2

L

Laboratory, testing, commercial	8734	...	7
Lamp Dealers - retail	5719	...	2
Lamp Dealers - wholesale	5023	...	2
Land Title or Abstract Company	6361	...	1
Landfills	4953	...	6
Landscape Service	0781	...	3
Lapidary Shop - retail	5999	...	3
Lapidary Supplies & Equipment - wholesale..	5085	...	2
Laundries	7215	...	6
Laundry agent or pickup station	7211	...	6
Lawn Care Service	0782	...	3
LAWNMOWERS - Repair	7699	...	4
- retail	5261	...	2
- wholesale	5083	...	2
Leased Equipment, not otherwise listed	7359	...	5
Leasing Company, vehicles, & non-expendable equipment	7510	...	3
Leather Goods - retail	5999	...	3
Leather & Products, manufacture	3111	...	2
Legal Services, attorneys	8111	...	7
Libraries, lending & depositories in stores	8231	...	7
Limousine Service	4111	...	5
Linen Service	7213	...	6
Livestock dealers	0751	...	3
Locksmiths	7699	...	4
Locker Rental, Food	4222	...	3
Luggage (see Leather)			
Lumber manufacturer	2400	...	3
Lumber merchant	5211	...	2

M

Machine Shops	3599	...	4
Magazine, sales or subscriptions, door-to-door.....	5963	...	8
Mail Order Business	5961	...	3
Management Consultant	8742	...	7
Manicurist	7231	...	6
Mantels, dealer or manufacturer	2431	...	3
MANUFACTURING:			
chemicals & allied products	2800	...	4
clay, stone & glass products	3200	...	2
electrical machinery, equipment, supplies	3600	...	3
furniture and fixtures	2500	...	2
leather and Leather products	3100	...	2
lumber	2400	...	3
medicine	2833	...	4
metal products	3400	...	2
paper and allied products	2600	...	3
petroleum refining and related	2900	...	3
rubber and miscellaneous products	3000	...	2
soap	2841	...	4
textile mill products	2200	...	2
tobacco products	2100	...	7
transportation equipment	3700	...	2
manufacturing not otherwise listed	3900	...	2
Marble, building, cut & shape	3281	...	2
Marble, granite & other stone yards	5032	...	2
Marinas	4493	...	3
Massage	7299	...	6
Mattress Makers	2515	...	2
Mattress - retail	5712	...	2
Meat Processing	2013	...	2
Meat Market - retail	5421	...	1
Meats, wholesale	5147	...	2
Medical & Health Services, physicians	8000	...	7
Medical--Dental/Hospital Equipment/Supplies	5047	...	2
Medicine, manufacture	2833	...	4
Men's wearing apparel - retail	5611	...	1
Messenger Service	4215	...	3
Metal Jobber - wholesale.....	5051	...	2
Metal Products, manufacture	3400	...	2
Milk - retail	5451	...	1
Milk - wholesale.....	5143	...	2
Millinery Shop - retail	5632	...	1
Millinery - wholesale	5137	...	2
Mining - metals	1000	...	7
Mining - Minerals	1400	...	5
Miscellaneous Business Services, not listed	8999	...	3
Miscellaneous Personal Service	7299	...	6
MOBILE HOME - parks	6515	...	7
- repairs	7699	...	4

- retail	5271	...	2
Money Lenders, industrial loans	6141	...	3
Money Lenders, Finance Co. (not banks)	6141	...	3
Monuments - retail	5999	...	3
Mortgage Brokers	6163	...	3
Motels	7011	...	2
MOTION PICTURE - films, agents	7829	...	3
- operator	7832	...	3
- theater & drive-in	7833	...	3
- supply house	5043	...	2
Motor Freight Lines	4231	...	3
Motor Vehicle driver training school	8299	...	7
MOTORCYCLE - rental	7999	...	3
- repairs	7699	...	4
- dealer or agent	5571	...	8
Motor Vehicle Dealers - retail	551-552	...	8
Motors, outboard, dealer	5551	...	8
Movers, trucking & storage	4214	...	3
Multigraphing or photocopying	7334	...	5
MUSIC - or musical instruments - retail ...	5736	...	2
- schools	8299	...	7
- teachers & educational services ...	8299	...	7
- wire transmitted, systems	7389	...	5
Musicians (entertainers)	7929	...	3

N

Natatorium or Swimming Pool	7999	...	3
Neckware - retail	5611	...	1
News Syndicates	7383	...	5
Newspapers, Publishing	2711	...	4
Newspapers - wholesale	5192	...	2
Newsstand	5994	...	3
Nightclubs	5813	...	8
Notions, novelties - retail	5947	...	3
Notions, novelties - peddlers	5963	...	8
Nurseries, Day	8351	...	7
Nursery or horticulturist	5261	...	2
Nurses Registry	7361	...	5
Nursing Home	8051	...	7

O

Office Building, rental agent	6531	...	7
Office Furniture, wholesale.....	5021	...	2
OFFICE MACHINES - rental	7359	...	5
- service & repair	7629	...	4
- wholesale	5044	...	2
Office Supplies - retail	5943	...	3
Office Supplies - wholesale	5112	...	2
Oil, fuel only - wholesale	5172	...	2
Ophthalmic Goods - wholesale	5048	...	2
Optical Goods or Supplies - retail	5995	...	3

Optical Goods or Supplies - wholesale	5048	...	2
Optometrist	8042	...	7
Osteopathic, physicians & clinics	8031	...	7

P

Packing House, cold storage	4222	...	3
Paging Service, Electronic	4812	...	4
Paint Contractor	1721	...	8
PAINT - manufacture	2851	...	4
- retail	5231	...	2
- wholesale	5198	...	2
Paper Jobbers - wholesale	5113	...	2
Paper & allied products, manufacture	2621	...	3
Parcel Delivery Company	4215	...	3
Parking Lots & Garages	7521	...	3
Parking spaces, trailer park	6515	...	7
Party Shop	5411	...	1
Paving & Street Contractor	1611	...	8
Pawn Brokers, all types	5932	...	8
Peanut & Popcorn stands	5441	...	1
Peddlers, all types	5963	...	8
Personal Holding Company	6719	...	7
Personnel Supply Services.....	7361	...	5
Pest Control - exterminators	7342	...	5
Pet Shop	5999	...	3
Petroleum, refining & related	2911	...	3
Pharmacies	5912	...	3
Phonograph Records - wholesale	5099	...	2
Phonograph Record Store - retail	5735	...	2
Photocopying	7334	...	5
Photograph Developing & Retouching	7384	...	5
Photographers, commercial	7335	...	5
Photographers, portraits	7221	...	6
Photo Supply Store - retail	5946	...	3
Physical Fitness Center	7991	...	3
Piano Tuners	7699	...	4
Pianos - retail	5736	...	2
Pictures or Picture Frames - retail	5799	...	2
Plastering Installation	1742	...	8
Plating, silver, etc.	3471	...	2
Plumbers supplies & equipment - wholesale..	5074	...	2
Plumbers supplies & equipment - retail	5211	...	2
Plumbing Contractor	1711	...	8
Pool Cleaning	7349	...	5
Pool Contractor	1799	...	8
Polygraph Service	7381	...	5
Printing or duplicating, all types	2700	...	4
Produce - retail & wholesale	5141	...	2
Promoters, Sports & Entertainment	7941	...	3
Public Relations	8743	...	7
Publishers	2731	...	4

Pulpwood Yards, Wholesale	5099	2
Pumps - wholesale	5084	2
Pumps - retail	5999	3

	<u>R</u>		
Radiator Repairs	7539	...	3
RADIO & TV - retail	5731	...	2
- supplies & parts	5065	...	2
- rental or lease	7359	...	5
- repairs	7622	...	4
- stations	4832	...	4
Railroad Companies	4000	...	8
REAL ESTATE:			
operators & lessors (5 or more units) ..	651	...	7
agents, brokers, realtors, managers ...	6531	...	7
developers & subdividers	6552	...	7
Recreation Center	7999	...	3
Recreation Vehicle Dealers, retail	5561	...	8
Reducing Salon	7991	...	3
Refrigerators - retail	5722	...	2
Refrigerators - wholesale	5064	...	2
Rehabilitation House, after care	8081	...	7
Rental Service, miscellaneous, not listed..	7359	...	5
Repair Services, miscellaneous	7699	...	4
Reporter, stenographer, fee or commission..	7338	...	5
Representatives, business	7389	...	5
Restaurants	5812	...	1
RETAIL TRADE - apparel & accessories	5699	...	1
- building materials, hardware farm equipment, etc.	5200	...	2
- food	5411	...	1
- furniture, home equipment...	5712	...	2
- general merchandise.....	5399	...	1
- miscellaneous, not listed...	5999	...	3
Riding Schools & Academies	7999	...	3
Roofing manufacture	2952	...	3
Roofing/Sheet Metal Contractor	1761	...	8
Roofing - wholesale	5033	...	2
Roofing - retail	5211	...	2
Rooming House	7021	...	2
RUBBER - related products, manufacture	3069	...	2
- stamps, manufacture	3999	...	2
- stamps - retail	5999	...	3
Rugs & Carpets - retail	5713	...	2

S

Safes, dealer or agent - wholesale	5044	...	2
Sales, door-to-door or by telephone	5963	...	8
Sales Engineer	7389	...	5
Sales Office. See heading under product.			
Sales Promotion	7389	...	5
Sand - wholesale	5032	...	2
Sand - retail	5211	...	2
Sandwiches - retail	5812	...	1
Sandwiches - manufacture & wholesale	5149	...	2

Sanitoriums	8051	...	7
Satellite Antenna - Sales & Installation - Household	5731	...	2
Satellite Master Antenna Systems - Services	4841	...	4
Sausage Factory	2013	...	2
Saw Mills, manufacture of	3553	...	4
Saws, dealers	5072	...	2
Scales, coin operated	7299	...	6
Scales - wholesale	5046	...	2
SCHOOLS - acting	8299	...	7
- dance	7911	...	3
- educational or vocational	8200	...	7
School Supplies & Books - retail	5943	...	3
School Supplies & Desks - wholesale	5021	...	2
Scrap - wholesale	5093	...	8
Scrap, dealers or gatherers, yards	5093	...	8
SCREENS - doors, windows - manufacture	2431	...	3
- retail	5211	...	2
- wholesale	5051	...	2
Secondhand goods, all types	5932	...	3
Secretarial Service	7338	...	5
Security & Guard Services	7381	...	5
Seeds, dealers	5261	...	2
Sewer Pipe, dealers	5032	...	2
SEWING MACHINES - manufacture	3634	...	3
- retail	5722	...	2
- wholesale	5064	...	2
Sheetrock Contractor	1741	...	8
Shipyards	3731	...	2
Shirts, manufacture	2326	...	2
Shoe Repair Shop	7251	...	6
Shoes - retail	5661	...	1
Shoes - wholesale	5139	...	2
Shooting Gallery	7999	...	3
Shopping Service for Individuals	7299	...	6
Shuffleboards	7999	...	3
Sign Painters	7389	...	5
Silver and Gold Dealers	5944	...	3
Skating & other rinks	7999	...	3
Soap - wholesale or dealer	5122	...	2
Soap, manufacture	2841	...	4
Social Club, membership	8641	...	1
Soda Fountain	5812	...	1
Soda Fountain Supplies - wholesale	5145	...	2
Soda Water - wholesale	5145	...	2
Soft Drinks - wholesale	5149	...	2
Soft Drink Stands	5812	...	1
Solicitors: see peddlers	5963	...	8
Spa - Health Club	7991	...	3
Sporting Goods - wholesale	5091	...	2
Springs, bed, manufacture	2515	...	2
Sprinkler Systems	1781	...	8

Stables, feed boarding or sales	7999	...	3
Stamp Shop - retail (Philatelist)	5999	...	3
Stationery, including books	5943	...	3
Statuary, dealer	5999	...	3
Steam, heating & cooling contractor.....	1711	...	8
Stenographer, on fee or commission	7338	...	5
Stevedoring	4491	...	3
Stock Broker or dealer	6211	...	5
Stone, clay, glass products, manufacture...	3299	...	2
STOVES - retail	5722	...	2
- wholesale	5064	...	2
- manufacture	3631	...	3
- repairs	7699	...	4
Sugar - wholesale or jobber	5149	...	2
Surgical instruments - wholesale	5047	...	2
Surveyor	8713	...	7
Swimming Pool contractor	1799	...	8

T

Tailor, custom - retail	5699	...	1
Tailor shop, repair	7219	...	6
Tallow, manufacturer	2076	...	2
Talent Agent	7399	...	5
Tanning Salon	7299	...	6
Tape Recorders - retail	5731	...	2
Tavern	5813	...	8
Tax Service	7291	...	6
Taxi Cabs (Permit required)	4121	...	8
Taxidermist	7699	...	4
Tea, Coffee - retail	5499	...	1
Telegraph or signal company, agent	4822	...	4
TELEPHONE:			
answering service	7389	...	5
billing services	7389	...	5
communication services (based on gross receipts billed to customers within the city)	481	...	8
company	481	...	8
directory	7389	...	5
equipment leasing	7359	...	5
equipment sales - retail	5999	...	3
installation	1731	...	8
maintenance	7629	...	4
solicitation service	7389	...	5
TELEVISION - broadcast station	4833	...	4
- closed circuit system	4841	...	4
- CATV		Franchise	
- Pay TV		Franchise	
TELEVISION AND VCR - rent or lease	7359	...	5
- tape rental	7841	...	3

- repair	7622	...	4
Temporary Employment Agency	7363	...	5
Tent & Awning Maker	2394	...	2
Tents - retail	5999	...	3
Tent Repairs	7699	...	4
Textile Mill	2200	...	2
Theaters, motion picture	7832	...	3
Theaters, stage	7922	...	3
Theatrical or Night Club Acts, agent	7922	...	3
Ticket Agent, Theatrical	7922	...	3
TILE - manufacture	3253	...	2
- retail	5211	...	2
- wholesale	5032	...	2
Tin & Metal Shop, repair only.....	7699	...	4
Tires, Recapping	7534	...	3
Tobacco products, manufacture	2131	...	7
Tour Busses	4141	...	5
Tourist Guides (examination required)	7999	...	3
Towel Service & Rental, uniforms, rags, etc..	7213	...	6
Toys - retail	5945	...	3
Toys - wholesale	5092	...	2
Trade Shows, Promoters	7389	...	5
Tractors. See Industrial & Farm Machinery			
Trade Shows, Sales (see Peddlers)	5963	...	8
Trading Stamps, dealers or companies	7389	...	5
Trailer Parking Lots, rental, campers	7033	...	2
Trailer Parks, residential	6515	...	7
Trailers, rental	7519	...	3
Transportation Equipment, manufacture	3799	...	2
Travel Bureau, domestic & foreign	4724	...	1
Tree Surgery	0783	...	3
Truck & Auto Rental or Leasing	7513	...	3
Trucking, except rental or leasing	4212	...	3
Trusses, dealers	5999	...	3
Tuxedo Rental	7299	...	6
Typesetting	2791	...	4
Typewriters & Office Machines - retail	5999	...	3
Typewriters - wholesale	5044	...	2

U

Uniform Rental	7299	...	6
Uniform Supply Service	7213	...	6
Upholstery Shop	7641	...	4
Utility Construction	1623	...	8

V

Vacuum Cleaners - retail	5722	...	2
Vacuum Cleaners - wholesale	5064	...	2
Variety Store	5331	...	1
Vehicles. See heading under type.			

Vending Machines, sale of products	5962	8
Vending Machines- wholesale	5046	2
Veterinarian	0742	3
Video Tape Rental	7841	3

W

Wall Paper - retail	5231	...	2
Wall Paper - wholesale	5198	...	2
Warehouse & Storage	4225	...	3
Washing Cars	7542	...	3
Washing Machines - retail	5722	...	2
Waste Paper & Rags	5093	...	2
Watchmaker, repairs	7631	...	4
Water or Steam Hose - wholesale	5085	...	2
Water Transportation Services	4400	...	3
Waterbeds - retail	5712	...	2
Weather Stripping, dealers	5211	...	2
Weight Control - reducing facilities	7991	...	3
Welding Shop	7692	...	4
Welding Supplies	5085	...	2
Wholesalers, not otherwise listed:			
Durable Goods	5099	...	2
Nondurable goods	5199	...	2
Wigs - retail	5699	...	1
Wigs - wholesale	5199	...	2
Wood Sawyers, sawing wood by machinery	2421	...	3
Woodenware, dealers - retail	5999	...	3
Woolen Mills	2282-4	...	2
Wrecker, towing service	7549	...	3
Wrecking, buildings	1795	...	8

X

X-Ray Laboratories	8071	...	7
X-Ray Machines, wholesale	5047	...	2

Y

Yacht Basins, operation	4493	...	3
Yacht Clubs	7997	...	3
YARD - cleaning	0782	...	3
- goods, retail	5949	...	3
- goods, wholesale	5131	...	2
Yarn, manufacture	2281	...	2
Yarn shops, retail	5949	...	3
Yogurt, manufacture	2024	...	2

Yogurt, wholesale 5143 2