

PARTIAL LISTING OF PRIVILEGE LICENSES FOR CITY OF WINSTON-SALEM

The following regulations and classifications are excerpts from Chapter 34 of the Code of the City of Winston-Salem and IS NOT INTENDED TO SHOW A COMPLETE LISTING.

RATE SCHEDULE TO DETERMINE PRIVILEGE LICENSE TAX WHEN BASED ON GROSS SALES, RECEIPTS, INCOME

A. RETAIL MERCHANTS ALL SERVICES	TAX FEE
Level I: Annual gross sales, receipts, income not exceeding \$80,000.	\$50.00
Level II: Annual gross sales, receipts, income from \$80,001 thru \$1,000,000. License tax is \$0.30 per one-thousand dollars for each amount over \$80,000 up to a maximum of \$276.00 in addition to the amount in Level I.	_____
Level III: Annual gross sales, receipts, income from \$1,000,000. thru \$14,000,000 The license tax is \$0.60 per one-thousand dollars for each amount over \$1,000,000 in addition to the amounts in Level I and Level II.	_____
Level IV: Annual gross sales, receipts, income over \$14,000,000. The license tax is \$0.90 per \$1,000 in addition to the amounts in level I, level II, and Level III.	_____
The maximum license tax for retail merchants and service businesses shall not exceed \$11,000.	
B. WHOLESALE MERCHANTS AND MANUFACTURERS OR PROCESSORS	\$50.00
Level I: Annual gross sales, receipts, income not exceeding \$80,000.	_____
Level II: The tax fee for sales, receipts, income from \$80,001 thru \$1,000,000. The license tax is \$0.30 per one-thousand dollars for each amount over \$80,000 or maximum of \$276 in addition to the amount in Level I	_____
Level III: Annual gross sales, receipts, or income over \$1,000,000. The license tax is \$0.60 per one-thousand dollars for each amount over \$1,000,000 in addition to the amounts in Level I and Level II.	_____
Level III: Annual gross sales, receipts, or income over \$1,000,000. The license tax is \$0.60 per one-thousand dollars for each amount over \$1,000,000 in addition to the amounts in Level I and Level II.	_____
The maximum license tax for wholesale merchants and manufacturers or processors shall not exceed \$3,500	_____

INFORMATION

- I. **Date Due and Penalty.** The taxes levied by Chapter 34 are due the first day of July of each year, except for beer and wine licenses which are due the first day of May: (a) Old Business - On any business which immediately prior to the first day of July has been operating under a duly issued license, the license tax shall be due and payable on or before the first day of July in accordance with section (34-10)(b) New Business - The license tax shall be due and payable immediately before such business is begun. Licenses are due July 1st and the penalty shall begin on July 2nd at the rate of five percent (5%) per month of the total license due. In no case shall the penalty be less than \$5.00.
- II. **Proration of License.** Where the person, firm or corporation begins a business after the expiration of seven (7) months of current license year, then only one-half (1/2) of the tax required shall be paid, except those licenses which are issued on an annual basis only. The provisions of this section shall not be applicable to beer and wine licenses which shall be provided by State Statute.
- III. **Enforcements.** Conducting business within the City limits without having paid the license tax imposed, or without a valid license issued pursuant to this section, or without posting a license pursuant to Chapter 34-12 of the City Code is a misdemeanor, punishable as provided in G.S. 14.4. The City Code requires the licensee to have the license required by this Chapter (or a copy thereof) in his actual possession or posted at the location where the business is being conducted, or license information to be on the service vehicles. City code also requires certification that the business have insurance for workers' compensation and general liability on applications for business licenses.
- IV. **Equitable remedies.** In addition to the criminal remedies set forth above, pursuant to G.S. 16DA-207 and G.S. 105-109, the City may seek an injunction against any person conducting a business in violation of this section.
- V. **Duplication of License.** Upon satisfactory proof that the license has been lost, destroyed, or stolen, the Revenue Collector shall furnish a duplicate of the license for a fee of five dollars (\$5.00). Any illegal duplication of a license shall constitute a separate misdemeanor resulting in a fine of fifty dollars (\$50.00).
- VI. **Duty of Business.** Each person, firm, corporation who conducts a business may be subject to a business license. It is the duty of the taxpayer to verify what his requirements are. If licenses are not paid, the proceedings allowed by law may be taken against such business. This notice shall be conclusively presumed, whether or not the person, firm, or corporation has actual notice.
- VII. **Where and How to Apply for Privilege License.** Application should be sent to the City Revenue Collector at either address listed:

**City Revenue Collector or
Privilege Licenses
P.O. Box 2756
Winston-Salem, NC 27102-
2756**

or

**City Revenue Collector
Privilege Licenses
100 E. First St., Suite 121
Winston-Salem, NC 27101**

If you have been in business and obtained a city license for the preceding year, pre-addressed applications will be mailed to the address of your last year's license. FAILURE TO RECEIVE AN APPLICATION DOES NOT RELIEVE YOU OF YOUR OBLIGATION TO MAKE PROPER APPLICATION. Renewal applications are mailed by the first of April for Beer and Wine licenses. Renewal applications for all other business licenses are mailed by the first of June.

VIII. Approval of Application.

(A) A business shall be required to submit the amount of gross sales/receipts on the application which covers the period of the preceding tax year of the business. The Revenue Collector shall refuse to issue or shall revoke a license if the above information is not given.

(B) The term "gross receipts" as used in this section, shall mean all earnings, receipts, fees, commissions, brokerage charges, rentals and "INCOME WHATSOEVER," arising from or growing out of the conduct of the business, occupation or profession licensed under this Chapter, during the license tax year being computed, without deduction whatsoever, unless otherwise expressly provided.

IX. Assignments, Transfers, & Changes in Business Location.

Every license issued shall be a personal privilege covering the location indicated on the license and shall not be assignable or transferable with the exception of:

(a) When any business carried on at a fixed place is sold as a unit to any person and the purchaser thereof is to carry on the same business at the same place, the license may be assigned to the purchaser. Upon delivery of the license, properly assigned, to the City Revenue Collector, together with a written statement that the business has been sold as a unit and that the purchaser is to carry on the same at the same place of business, and upon the payment of a fee of five dollars (\$5.00), the assignee shall be entitled to have a new license issued to him for the unexpired term of the license issued to the assignor. The revenue collector shall cancel the assigned license upon the issuance of a new license.

(b) No license for a business at a fixed place shall be changed so as to cover the conduct of such business any other place. When a licensee proposes to remove a business to another location in the city, the licensee, upon delivery of the license to the revenue collector and the payment of a fee of five dollars (\$5.00), shall be entitled to have a new license issued to him by the revenue collector for the conduct of the business at such proposed new location for the unexpired term of the license issued for the old location.

X. Going Out of Business Sale.

If any business shall sell out the stock of goods or fixtures or shall quit business for any reason whatsoever, the operator shall notify the Revenue Collector at least seven (7) days prior to the sale for the necessary forms to be submitted to the city Revenue Department for approval of said sale. The operator MUST comply with all of the requirements related to such going out of business sale as stated in G.S. 66-77 thru G.S. 66-84.

XI. Investigative Powers of the City Revenue Collector.

The City Revenue Collector or designee is hereby authorized to examine the books, papers and records of any licensee in order to ascertain the amount of license fees due under the provisions of this Chapter. Each licensee shall make available to the City Revenue Collector the means, facilities and opportunity for making such examination and investigation. The City Revenue Collector is hereby authorized to examine any person under oath concerning the matters set forth in this section and to this end he may compel the production of books, papers, records, and the attendance of all persons before him, whether as parties or as witnesses who he believes to have knowledge of the matters set forth in this section, to the extent that any officer empowered to administer oaths in this State to cause such coercion. (34-24).

XII. Determination of License Tax Based Upon Sales/Receipts/Income or Gross Revenue.

Old Businesses: In the case of any business already in operation at the beginning of the fiscal year, and for which a renewal license is sought, the basis for the determination of such license tax shall be the amount of sales, receipts, or gross income for the year for which such license is sought. If such business was in operation less than one year preceding such time, the operator shall on the basis of the actual sales, receipts, or income for the time the business was operated, estimate the yearly sales, receipts, income and such estimate shall be the basis for the determination of such license tax. New Business: In the case of any new business, the Revenue Collector shall estimate gross receipts for the business on the basis of gross receipts of comparable businesses, or any other information that the Revenue Collector considers useful. The license tax determined as heretofore set out in this section shall be tentative only and shall be subject to subsequent correction.

XIII. Display of Notice Concerning Coin-Operated Machine or Device.

Every coin-operated machine, equipment or device placed at any location shall have affixed thereto in a conspicuous place identification showing the name and address of the local owner, operator, distributor or other person in charge of such coin-operated machine, equipment or device.

MISCELLANEOUS REGULATIONS

Bond required for concrete, plumbing, and insulation contractors, fortune tellers, tattoo artists, and pawnbrokers.

State License - every business needing a state license number must show proof of its current State license number so that it may be entered on the requested city license.

Permits - every business needing a special permit from the City secretary's office, the police department, inspections division, or any other City department must inquire at that particular department for such permit before the appropriate privilege license, if necessary, is issued. Such permits are related to, but not limited to such business as street vendors, limousine service, pyro technique, building, sign erection, alcoholic beverages, zoning, and etc.

SECTION 34-12.
LICENSE TAX SCHEDULE

PARTIAL LISTING OF PRIVILEGE
LICENSES

****IMPORTANT****

ALL CITY CLASSIFICATIONS ARE BASED ON GROSS SALES/RECEIPTS UNLESS OTHER- WISE STATED. THE MINIMUM TAX RATE IS FIFTY DOLLARS (\$50.00). THE RATES ARE LISTED BELOW WITH SCHEDULES:

RATES DETERMINED BY THE CITY OF WINSTON-SALEM:

Business License Name
Adding or Office Machines (Supplies only)
Advertising Agencies
Aluminum Doors, Windows or Awnings
Antique Shops
Awnings, Tents, Tarpaulins, Canvas Shades
Bakeries
Barber/Beauty Schools/Colleges Each Loc
Billing Machines (Supplies only)
Blueprinting for Custom Trade
Book Agent - Per Month
Book Stores - Subject to merchants license
Brick Dealers (See Building Materials)
Building Mat., Lumber, & Ready-mix Concrete
Building Wreckers - Persons Engaged In Cabinet, Carpenter and Upholstery Shops
Cash Registers (Supplies only)
Clothing, Secondhand Clothing, Mattresses, etc.
Coal & Coke Dealer
Cotton Buyer or Brokers
Creameries, Dairies, and Milk Pasteurizers
Dancing Schools
Delivery Agencies
Dental Laboratories, Supplies
Directories and Maps
Engravers and Lithographers
Fertilizer Dealers, Agents
Fish, Retail or Wholesale
Floor Finishing Contractor
Florist, Nurserymen, and Landscapers
Foundries and Machine Shops
Fruit/Confectionary Stands or Stores
Grocery Stores (Subject to Merchants Tax)
Hatcheries
Hides, raw; Fats and Grease
House Moving and/or Wrecking
Ice Cream Vendors
Installment Dealers
Insulation Service
Junk Dealers
Letter Shops
Lightning Rod Dealers
Limousine Vehicles
Locksmiths and Gunsmiths
Lumber Brokers
Magazines and Periodicals, publication of
Manufacturers or Processors
Marble Yards
Meat Markets
Medicine Manufacturers
Medicine Sellers or Vendors
Merchant Tailors and Tailor Shops
Merchants and Dealers - Retail
Merchants and Dealers - Wholesale
Monument Dealers (See Marble Yards)

Motor Vehicles for Hire
News Dealers
Newspapers, daily and others
Nurseries, Selling Nursery Products
Oriental Goods
Paint Dealers
Painters & Interior Decorators
Photo Engraver
Photographers (Supplies only)
Poultry Dealers (Subject to Merchants Tax)
Printing Establishments, Job Printing
Push Carts
Repair Shop
Salvage Dealers
Scale Dealers and Agents
Secondhand Shoes
Security Dealers
Sewing Machines (Supplies Only)
Sheet Metal, Tin Shops
Shoe Repairing Shops
Sign Erectors, Hangers, or Repairing
Sign Painting
Street Vendors
Tree Surgeons and Landscape Gardeners
Typewriting Machines (Supplies only)
Warehouses, Storage
Waste Paper and Rags
Watch and Jewelry Repairs
Window Cleaners
Wood Yards

Miscellaneous Business Licenses:

Armored Car and Courier Services
Art Galleries
Auto/Motorcycle Rentals
Carpet/Upholstery Cleaning
Catalog and Mail Order
Catering
Child Care Centers
Cleaning/Janitorial Service
Consulting Service
Data Processing Service
Educational and Learning Institutions
Equipment Leasing
Film Processing and Sales
Fitness/Exercise Centers
Fur Storage
Home Care Service
Irrigation
Lawn Service
Machinery Dealers
Mail and Shipping Services
Modeling Studio/Agency
Movers
Nightclubs and Cabarets
Office and Answering Service
Organizational/Membership Promotional
Parking
Pet Grooming, Kennels and Training
Precious Metals
Radio Stations
Rental Agencies
Security Guard/Patrol Services
Service Companies or Consultants
Shoeshine Parlors
Storage Service
Television Stations and Private CATV
Temporary Employment Agencies
Travel Agencies
Welders
ALL OTHER MISCELLANEOUS BUSINESSES

ALL RATES ARE DETERMINED BY
NORTH CAROLINA GENERAL STATUTES.

Business License Name	Minimum
Amusement Devices/Machines	25.00
Auction Sales	12.50
Auto/Dealer	25.00
Auto Service/Accessories	12.50
Auto Wholesale Dealers	37.50
Barbershops (per operator)	2.50
Beauty Parlors (per operator)	2.50
Beer, off premises only	5.00
Beer, on & off premises	15.00
Bicycle Dealer	25.00
Billiard and Pool Table Establishment (Bond required)	25.00
Boardinghouse (\$1.00 per room above min. rate)	(min) 25.00
Bowling Alleys (per alley)	10.00
Branch or Chain Store	50.00
Carnival	150.00
Circuses, Menageries, Wild West, Dog & Pony (per day)	25.00
Cleaners, and/or Pressing/Cleaning Establishments	50.00
Collection Agency	50.00
Contractor, Concrete (Bond required) With State Contractor License	10.00
Without State Contractor License	50.00
Contractors, Building & General With State Contractor License	10.00
Without State Contractor License	50.00
Electric Light & Power Company	5,500.00
Electric Power & Gas Company	7,000.00
Electrical Contractor (Bond required)	50.00
Elevators & Sprinklers (installation, sales)	100.00
Employment Agency	100.00
Entertainments	25.00
Express Company	75.00
Firearm Dealers	50.00
Flea Market Operator	200.00
Fortune Teller (Bond required)	1,000.00
Gas Company	1,500.00
Heating Contractor (Bond required)	50.00
Hotel (\$1.00 per room above min.)	(min) 25.00
Ice Cream Dealer (retail)	2.50
Ice Cream Manufacturer or Wholesale Dealer	12.50
Itinerant Merchant	100.00
Knives, Knuckles, Dirks, Daggers, etc.	200.00
Laundries	50.00
Loan Agency.	100.00
Metallic Cartridge (only)	5.00
Miniature Golf	25.00
Motorcycle Dealer	12.50
Music Machine (per machine)	5.00
Oil, Gasoline Dealer	50.00
Outdoor Advertising	35.00
Outdoor Theater	100.00
Pawnbroker (Bond required)	100.00
Peddler by Foot (Permit required from City Secretary)	10.00
Peddler by Vehicle	25.00
Piano, Radio, TV, Record, Establishment	5.00
Pistol Dealer	50.00
Plumber, Steam/Gas Filter (Bond required)	50.00
Restaurant - 0-4 seats	25.00
5 or more seats	42.50
Sundries (Tobacco Products, Soft Drinks, Wrapped Sandwiches)	4.00
Tattoo Artist (Bond Required)	1,000.00
Telegraph Company	50.00
Theater, Moving Pictures	200.00
Tourist Court (\$1.00 per room above min. rate)	(min.) 5.00
Trailer Park (Temporary)	12.50
Undertaker, Coffin Dealer	50.00
Video Game (per game)	5.00
Video Movie rental and sales	25.00
Warehouse (Tobacco)	50.00
Wine, Off premise	10.00
Wine, On premise	15.00