

Account Number

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CITY OF MADISON

1004 MADISON AVENUE • P. O. BOX 40 • MADISON, MS 39130-0040
PHONE (601)856-7116 • FAX (601)856-8786

Expiration Date

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PRIVILEGE TAX LICENSE APPLICATION FORM

(Renewals Only)

Business Name _____ Corporate Name _____
 Business Location _____ Mailing Address _____
 Licensee _____ Contact Name _____
 Phone Number _____ Alt. Phone Number _____
 MS Sales Tax ID# _____
 Retail Store _____ Selling _____ Corporation _____ Name of Partners _____
 Wholesale Store _____ Service _____ Partnership _____ (if Partnership) _____
 Manufacturer _____ Individual _____

Kind of Business
(Please be specific)

Business Hours : From: _____ AM / PM To: _____ AM / PM Days Open: _____ Is this a seasonal business? _____
 When did you begin operation of your business in the City of Madison? _____ Do you operate this business in your home? Yes _____ No _____
 If you operate a business in your home, the Zoning Ordinance requires a Home Occupation Permit. What is your Home Occupation Permit Number? _____

Wholesale and Retail Stores

1. If you are a wholesale or retail store dealing in the sale of goods, wares, and/or merchandise, you should see **Schedule A** on the reverse side to determine the amount of tax you owe and enter amount in 1. _____
 Amount of assessed inventory (to the nearest dollar) \$ _____

All Businesses Other than Manufacturers and Wholesale and Retail Stores

2. All businesses other than manufacturers and wholesale or retail stores should see **Schedule B** on the reverse side to determine the amount of tax you owe and enter amount in 2. _____
 Total number of full-time employees for the past 12 months _____
 Note: The term "employees" means full-time employees and, with respect to a professional firm or clinic, also includes all partners; however, such term excludes seasonal employees. The term "full-time" means at least thirty (30) hours per seven day week.

Manufacturers

3. Manufacturers should see **Schedule C** on the reverse side to determine the amount of tax you owe and enter amount in 3. _____

Vending Machines

4. Do you have vending machines? _____
 If so, see **Schedule D** on the reverse side to determine the amount of tax you owe and enter amount in 4. _____

5. Add 1. through 4. **Total Privilege License Fee Due** 5. _____

I hereby certify that all information given on this application for the purpose of securing a Privilege License and determining the amount due is true and correct.

Signature _____ Title _____ Date _____

The city is required by law to collect taxes annually for a Privilege License on all businesses operating in the city. "The term business includes all activities or acts, personal, professional or corporate, engaged in or caused to be engaged in with the object of gain, profit, benefit or advantage, either direct or indirect, or following or engaging in any trade, calling or profession, and all things which occupy the time, attention and labor of individuals for the purpose of livelihood or profit." (Section 27-17-3 Mississippi Code of 1972)

Please complete this application using the fee schedule on the reverse side to determine the taxes due.
The completed, signed application must be accompanied by remittance payable to: **City of Madison, P.O. Box 40, Madison, Mississippi 39130-0040**

SCHEDULE A - INVENTORY ASSESSMENT TABLE

If you are a wholesale or retail store dealing in the sale of goods, wares, and/or merchandise:

ASSESSED VALUE IS DETERMINED AS IT APPEARS ON THE PERSONAL PROPERTY ASSESSMENT ROLLS. IF YOU ARE A NEW BUSINESS, ADD ESTIMATED ASSESSED VALUE INVENTORY IN NO. 1 FRONT PAGE OF APPLICATION (ESTIMATED ASSESSED VALUE WILL BE 15% OF ESTIMATED TRUE VALUE.)

Then, determine the amount of tax you owe by applying the assessed value of your inventory to schedule listed below.

| <u>ASSESSED VALUE OF INVENTORY</u> | <u>PAY THIS AMOUNT</u> | <u>ASSESSED VALUE OF INVENTORY</u> | <u>PAY THIS AMOUNT</u> |
|------------------------------------|------------------------|------------------------------------|------------------------|
| \$0 - \$7,000..... | \$20.00 | \$90,001 - \$100,000..... | \$380.00 |
| \$7,001 - \$10,000..... | \$25.00 | \$100,001 - \$125,000..... | \$440.00 |
| \$10,001 - \$12,000..... | \$32.50 | \$125,001 - \$150,000..... | \$560.00 |
| \$12,001 - \$15,000..... | \$40.00 | \$150,001 - \$175,000..... | \$680.00 |
| \$15,001 - \$20,000..... | \$50.00 | \$175,001 - \$200,000..... | \$800.00 |
| \$20,001 - \$25,000..... | \$62.50 | \$200,001 - \$225,000..... | \$920.00 |
| \$25,001 - \$30,000..... | \$75.00 | \$225,001 - \$250,000..... | \$1,040.00 |
| \$30,001 - \$40,000..... | \$92.50 | \$250,001 - \$300,000..... | \$1,200.00 |
| \$40,001 - \$50,000..... | \$150.00 | \$300,001 - \$350,000..... | \$1,360.00 |
| \$50,001 - \$60,000..... | \$200.00 | \$350,001 - \$400,000..... | \$1,520.00 |
| \$60,001 - \$70,000..... | \$250.00 | \$400,001 - \$450,000..... | \$1,680.00 |
| \$70,001 - \$80,000..... | \$300.00 | \$450,001 - and over..... | \$1,840.00 |
| \$80,001 - \$90,000..... | \$340.00 | | |

SCHEDULE B - ALL BUSINESS

(Other than manufacturers & wholesale/retail stores)

SCHEDULE C - MANUFACTURERS

| <u>CODE</u> | <u>EMPLOYEES</u> | <u>FEE</u> |
|-------------|----------------------------|---|
| 27-17-009 | 0 - 3 | \$20.00 |
| | 4 - 10 | \$30.00 |
| | Over 10 | per employee \$3.00 |
| | | Not to exceed \$150.00 |
| 27-17-035 | Auto Rental | (Class 1) \$15.00 (Class 2) \$10.00 (Class 3-7) \$ 5.00 |
| 27-17-299A | Pawn Broker | \$250.00 |
| 27-17-299B | Add'l tax, Deadly Weapons | \$250.00 |
| 27-17-392 | Travel Agency | \$200.00 |
| 27-17-415 | Weapons, Dealers in Deadly | \$100.00 |

| <u>EMPLOYEES</u> | <u>FEE</u> |
|------------------|------------|
| 0 - 3 | \$20.00 |
| 4 - 10 | \$30.00 |
| Over 10 | \$80.00 |

SCHEDULE D - VENDING MACHINES

| | |
|---|--------------|
| For each postage machine..... | \$2.00 |
| For each cigarette machine..... | \$2.50 |
| All other machines requiring the deposit of a coin of more than twenty cents (\$0.20)..... | each \$10.00 |
| All other machines requiring the deposit of a coin of ten cents (\$0.10) and not more than twenty cents (\$0.20)..... | each \$7.50 |

Please list each Vending Machine separately. (Attach additional sheet if needed).

Vending Machine Owner _____ Type of Machine* _____
 Owner's Address _____
 Responsible Party for Taxes _____ Item Cost** _____

Vending Machine Owner _____ Type of Machine* _____
 Owner's Address _____
 Responsible Party for Taxes _____ Item Cost** _____

Vending Machine Owner _____ Type of Machine* _____
 Owner's Address _____
 Responsible Party for Taxes _____ Item Cost** _____

* Type of Vending Machines - Air; Vacuum; Car Wash; Drinks (soft drinks, coffee, juice, etc.); Food (candy, chips, cookies, sandwiches, etc.); Gum Ball; Newspaper; Personal Items (shampoo, combs, brushes, soap, etc.); Cigarettes; Laundry Products; Postage; and Coin Changers.

** Item Cost - Cost of most expensive item in machine.