

Account Number



CITY OF MADISON

120 MONTGOMERY ST. / P. O. BOX 40 / MADISON, MS 39130-0040
PHONE (601) 856-7116 FAX (601) 856-8786

Expiration Date

PRIVILEGE TAX LICENSE APPLICATION FORM

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

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** 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 manufactureres and wholesale or retail stores Should see **Schedule B** 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** 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** to determine the amount of tax you owe and enter amount in 4. _____

5. Add 1. Though 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 cause 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 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 OF THE 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 the 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
\$80,000 - \$90,000.....	\$340.00		

SCHEDULE B – ALL BUSINESS

(Other than manufacturers & wholesale/retail stores)

CODE	EMPLOYEES	FEE
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

SCHEDULE C – MANUFACTURERS

EMPLOYEES	FEE
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 (\$.20).....	each \$10.00
All other machines requiring the deposit of a coin of ten cents (\$.10) and not more than twenty cents (.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.