

Town of Waynesville  
Ordinance  
BUSINESS LICENSES

### **Definitions**

For the purpose of this chapter, the following words and phrases shall have the meanings respectively ascribed to them:

**Agent:** The person having the agency for the manufacturer, producer or distributor.

**Businesses:** Any business, trade, occupation, avocation or calling of any kind subject, by the provision of this chapter, to a license tax.

**Engaged (or engaging) in business within this town:** A person is engaged in business within the town when he engages in business activity of any type, either as owner or operator of such business:

- 1.) By maintaining a business location within the town;
- 2.) By soliciting business within this town; or
- 3.) By picking up or delivering merchandise or performing services within the town.

**Fiscal year:** The period beginning with the first day of July and ending with the thirtieth day of June the following year.

**Quarter:** Any three- (3) consecutive months beginning on January 1, April 1, July 1, or October 1.

### **Levy Generally**

In addition to the tax on property as otherwise provided for, and under the power and authority conferred in the laws of the state, there shall be levied and collected annually, or oftener, where provided for, a privilege license tax on trades, professions, agencies, business operations, exhibitions, circuses, carnivals, and all subjects authorized to be licensed, as set out in this list of schedules.

### **Continuing authority of council**

Nothing contained in the provisions of this shall be construed to prevent the Town Board from imposing, from time to time as it may see fit, such license taxes as are not specifically defined or included in this schedule, or from increasing or decreasing the amount of any special license tax, or from prohibiting or regulating the businesses or acts licensed, when not in conflict with the state or federal law.

### **Collecting official**

The Tax Collector is hereby designated as the proper town official to collect license taxes and to issue privilege licenses.

### **Required**

It shall be unlawful for any person or his agent or servant to engage in or carry on a business in the town for which there is required a license, without first having paid the license tax and obtained the license. For the purpose of this schedule the opening of a place of business, or offering to sale, followed by a single sale or the doing of any act or thing in furtherance of the business shall be construed to be engaging in or carrying on such business; and each day that such person shall engage in or carry on such business shall be construed to be a separate offense.

### **Exemptions**

- (a) Any person who engages in business within the town for religious, educational or charitable purposes shall be exempt from paying any privilege license tax levied by this schedule.
- (b.) Privilege license tax levied by this schedule, to the extent provided by the General Statutes.
- (c.) Any person serving in any branch of the armed forces of the United States or in the merchant marine during the period of such service shall be exempt from liability for any and all license taxes levied by the town in the state for the privilege of engaging in or carrying on any trade or profession in the state, which trade or profession such a person immediately prior to being called into such service was engaged in.
- (d.) In addition to the above, certain businesses are exempted from privilege license taxes by state law. A list of such exempted businesses falls under Professionals in this fee schedule.

### **Multiple businesses**

If a person is engaged in more than one business made subject to a license tax under this chapter such person shall pay the license tax as prescribed in the tax schedules of this chapter for each such business, even if the businesses are conducted at the same business location.

### **Separate places of business**

Unless otherwise provided by state law or by the tax schedules of this chapter, if a person engages in a business in two (2) or more separate places. A separate license tax shall be required for each such place of business. For purposes of this Section, if a person engages in the same business at two (2) or more locations within the Town of Waynesville, which locations:

- 1.) Are contiguous,
- 2.) Communicate with and open directly into each other, and,
- 3.) Are operated as a unit, this person is liable for only one license tax.

### **Application- Generally**

Every person desiring to obtain a license for the privilege of engaging in a business within the Town of Waynesville shall make application therefore in writing to the Tax Collector. The application, to be made on a form provided by the Tax Collector, shall contain the following information:

- (a.) Name and nature of the business for which the license is sought;
- (b.) The address where the business is conducted and a mailing address for the business, if different. If the application is for a new business or for a new location of an existing business the application shall be accompanied by a certificate of occupancy obtained from the inspections department certifying that the location meets all building code requirements and meets all the zoning requirements for the intended use;
- (c.) The name and address of the person filling out the application, and his relationship to the business;
- (d.) The gross receipts of the business for the most recently completed tax year, if applicable; and
- (e.) Any other information, which the Tax Collector determines to be necessary to issue out the proper license tax.

(f.) All information should be filled out before application can be processed.

### **Falsified information**

Any person who willfully makes a false statement on a license application shall be guilty of a misdemeanor.

### **Investigations**

The Tax Collector shall make any investigation necessary to determine the tax liability of a person engaged in business within the Town of Waynesville. If necessary, the Tax Collector is authorized to enter upon the premises of such business during normal business hours for the purpose of determining whether this chapter has been complied with. Also the Fire Dept., Building Inspections and the Police Dept. should have the right to ask for any business for proof of a valid privilege license when doing routine inspections.

### **Issuance conditional**

All licenses provided for by this schedule are granted subject to the provisions of this schedule.

### **Forms and contents**

Every license issued under the provisions of this chapter shall show on the face thereof the name of the licensee, the nature of the business, the location thereof and the license expiration date. Any license requiring the approval of the Town Board or of any officer of the Town shall show its approval on its face; and it shall be the duty of the Tax Collector before issuing any such license to see that the required approval is properly endorsed on the application for the license.

The Tax Collector shall keep an exact copy of every license issued under the provisions of this schedule.

### **Effect of discontinuance of business**

No license tax shall be abated nor shall any refund or any part thereof be made, in any case where the licensee discontinues his business before the end of the period for which such license was issued.

### **Refunds**

A taxpayer may obtain a release or refund of a tax if he can demonstrate to the satisfaction of the Town Board that the tax was illegal, levied for an illegal purpose, or

imposed through clerical error. If the tax has been paid, the taxpayer's request for a refund must be made within three (3) years after the tax became due or within six (6) months after the date of payment, whichever is later.

### **Duration**

All taxes provided for and fixed in the following sections and schedules shall be for twelve (12) months, unless otherwise specified, and shall so remain for each subsequent year to come until amended or changed by the Town Board. All of the licenses provided for in this chapter, except beer and wine, shall expire on June thirtieth of each year. Unless otherwise specifically provided, any licensee applying for and obtaining a license after and before June 30<sup>th</sup> shall be required to pay only a prorated amount of the annual license tax prescribed. This provision excludes any itinerant merchant that acquires a privilege license through the Town of Waynesville. The license on all itinerant merchants shall not be prorated.

### **Change in place of business**

If a person has obtained a license for a business taxed under this chapter desires to move from one business location to another within the town limits the license that has been issued shall be valid for the remainder of the license year at this new location, and no additional tax need be paid. Within a reasonable time after the change in location, however, such person shall inform the Tax Collector of the change in address.

### **Replacement of license**

If for any reason during the course of the year a business needs to change its location on the license or if the license has been lost or destroyed, there will be a \$5.00 replacement cost fee charged to replace and print out a new license.

### **Transfer**

All license issued under the provisions of this chapter shall be a personal privilege and shall not be transferable. This would include any business that the name and location remain the same but the ownership has changed. Any name change or address change should be reported to the Tax Collector as soon as possible as so a new license can be issued.

### **Display of license**

Every license shall be kept prominently displayed at the place of business of the license named in the license, or if the licensee has no fixed place of business, such licensee shall keep the same wherever such business is being operated and can be inspected at any time by the proper municipal official. Taxi cab drivers should keep their license in their cars at

all times. If a taxi cab company has more than one cab the license is not transferable to any other vehicle in their fleet.

### **Injunctive relief**

The town may seek an injunction against any person engaging in business in violation of this chapter.

### **Collection of unpaid tax**

- (a.) If a person begins or continues to engage in a business taxed under this chapter without payment of the required privilege tax, the Tax Collector may use either of the following methods to collect the unpaid tax:
- (1.) The remedy of levy and sale or attachment and garnishment, in accordance with G.S. 160A-207; or
  - (2.) The remedy of levy and sale of real and personal property of the taxpayer in accordance with the North Carolina General Statutes.
  - (3.) The town may decline or fail or cease to furnish utility service to any person who may be in debt to the town for any reason, except ad valorem taxes and special assessments.
- (b.) Any person who begins or continues to engage in a business taxed under this schedule without payment of such tax is liable for an additional tax of five (5) percent of the original tax due for each thirty (30) days or portion thereof that the tax is delinquent.
- (c.) The payment of any penalty or unpaid tax under the provisions of this schedule shall not bar or otherwise preclude the imposition of a fine or imprisonment for the violation of this schedule.

### **Revocation**

Any license issued under this chapter may be revoked by the Town Board upon the finding by the Board that the license has willfully or persistently violated anyone or more sections of this code or other ordinances of the town laws of the state, or that such licensee is conducting his business or obtained his license hereunder in a fraudulent or unlawful manner or abusing the privileges granted by his license or at such license has a criminal record from this or another state which would warrant the Town Board is undesirable. Any such license shall be entitled to a hearing on reasonable notice before his license shall be revoked, and the findings of the Town Board as a result of such hearing shall be final and conclusive.

Town of Waynesville  
Fee Schedule  
BUSINESS LICENSES

**Schedule of taxes**

On the following trades, professions, agencies, business operations and other subjects herein set out, the following taxes shall be levied and collected:

**Schedule A:** TOWN OF WAYNESVILLE PRIVILEGE LICENSE TAXES BASED on GROSS RECEIPTS. The amount of any Privilege License Taxes as set out in this ordinance shall be calculated using the schedule as set out in this article. The imposition of taxes based on the gross receipts basis does not prevent or prohibit the application of Schedules B and C as set out in this section.

Minimum charge 0 to 1,000,000.....**\$25.00**

Over 1,000,000 .50/1,000

**Schedule B:** PRIVILEGE TAX STATUTORY CATEGORIES (G.S.160A-211)

Privilege License Taxes Limited under North Carolina General Statutes:

Listed below are classifications of business activities governed within the North Carolina Revenue Laws, pursuant to G.S. 160A-211. Businesses conducting these activities are taxed under this schedule **in addition** to schedule A and schedule C, if applicable.

**ADVERTISING- (0200)**

**G.S. 160A-211**

(a.) Every person engaged in the business of outdoor advertising by placing, erecting or maintaining signboards, billboards or any other outdoor advertising devices, erected upon the grounds, walls or roofs of buildings. Also included would be placing of placards in business, distributing samples, favors or novelties.....**\$35.00**

**AMUSEMENTS- (0204)**

**G.S. 105-37.1**

Giving, offering, or managing any form of entertainment or amusement for which an admission is charged and not otherwise taxed or exempt.....**\$25.00**

**AUTO DEALERS- (0207)****G.S. 160A-211**

Engaging in the business of buying, selling, distributing, servicing, storing, or exchanging motor vehicles, trailers, semitrailers, tires, tools, batteries, electrical equipment, lubricants, or automotive equipment, radios designed for exclusive use in automobiles, and supplies .....\$25.00

**AUTO EQUIPMENT- SUPPLY / WHOLESALE- (0208)****G.S. 105-89 (G.S. 160A-211 and 153A-152)**

Engaging in the business of buying, selling, distributing, exchanging, or delivering automotive accessories, including radios designed for exclusive use in automobiles, parts, tires, tools, batteries, other automotive equipment or supplies, or any such commodities at wholesale .....\$37.50

**AUTO SUPPLY –RETAIL- (0209)****G.S. 160A-211**

Engaging in the business of buying, selling, distributing, servicing, storing, or exchanging motor vehicles, trailers, semitrailers, tires, tools, batteries, electrical equipment, lubricants, or automotive equipment, radios designed for exclusive use in automobiles, and supplies .....\$25.00

**AUTO-GAS/OIL/PARTS- (0211)****G.S. 160A-211**

Every person engaged in the business of servicing, storing, painting, repairing, welding, or upholstering of motor vehicles, trailers, semitrailers, or in the business of retail selling or delivering of tires, tools, batteries, electrical equipment, automotive accessories, including radios, or supplies, motor fuels or lubricants, or such commodities .....\$37.50

**AUTO SERVICE REPAIRS- (0212)****G.S. 160A-211**

Every person engaged in the business of servicing, storing, painting, repairing, welding, or upholstering of motor vehicles, trailers, semitrailers, or in the business of retail selling or delivering of tires, tools, batteries, electrical equipment, automotive accessories, including radios, or supplies, motor fuels or lubricants, or such commodities ..... \$37.50

**AC-REFRIGERATION-PLUMBING-ELECTRIC-HEATING- (0447)****G.S. 105-91 (160A-211)**

Engaging in the business of a plumber, installing plumbing fixtures, piping or equipment, steam or gas fitter, hot-air heating systems, electrical equipment, or offering to perform such services.....\$15.00  
Individual or Individual with 1 employee.....\$7.50



**BARBER SHOP- (0232)****G.S. 160A-211(b)**

Engaging in the business of conducting a barbershop, beauty salon or parlor, or other shop of like kind..... **\$2.50 per chair**

**BEAUTICIAN/MANICURIST- (0233)****G.S. 160A-211(b)**

Engaging in the business of conducting a barbershop, beauty salon or parlor, or other shop of like kind.....**\$2.50 per chair**

**BEER- ON PREMISES- (0234)****G.S. 105-113.77**

Every person engaged in the business of buying, selling, distributing or storing beer and wine.....**\$15.00**

**BEER-OFF PREMISES- (0235)****G.S. 105-113.77**

Every person engaged in the business of buying, selling, distributing or storing beer and wine.....**\$5.00**

**BLANK CARTRIDGES- (0283)****G.S. 105-80 (G.S. 160A-211and 153A-152)**

Every person engaged in the business of selling or offering for sale firearms  
.....**\$50.00**

**BOARDING/ROMM HOUSES- (0237)****G.S. 160A-211**

Every person engaged in the business of operating any hotel, motel, tourist court, tourist home or similar place advertising in any manner for transient patronage, or soliciting such business, in the town shall pay a tax as follows.....**\$10.00**

**BOWLING ALLEYS- (0239)****G.S. 105-102.3**

Every person engaged in operating a bowling alley, per alley.....**\$10.00**

**CHAIN STORES- (0240)****G.S. 105-98 (160A-211)**

(a.) Engaging in the business of operating or maintaining in this state, (a.) two or more stores or merchantile establishments under the same general management, supervision, or ownership where goods, wares, or merchandise are sold or offered

for sale, or from which such goods, wares, or merchandise are sold or distributed at wholesale or retail; or  
 (b.) controlling by lease, either as lessor or lessee or by contract, the manner in which any such store or stores are operated, or the varieties, character, or brands of merchandise which are sold therein.....\$50.00

**CONTRACTORS-GENERAL- (0260)**

**G.S. 105-54 (160A-211)**

Offering or bidding for a fixed price, commission, fee, or wage to construct any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading, or other improvement or structure.  
 With State license.....\$10.00

**DAIRY PRODUCTS- IN/OUTSIDE DELIVERY- (0261A)**

**ICE CREAM**

**G.S. 105-97 (G.S. 160A-211)**

Engaging in the business of manufacturing or distributing ice cream at wholesale. If equipment used is not of the continuous freezer type. This includes but does not limit to the sale of frozen custards, sherbets, water ices, and similar frozen products.....\$25.00

**DRY CLEANERS- (0448)**

**(G.S.160A-211)**

Engaging in the business of operating a cleaning plant, pressing club, or hat-blocking establishment.....\$50.00

**ELECTRIC-PLUMBING-HEATING-A/C REFRIGERATION- (0447)**

Any person engaging in any of the below occupations or trade. Under (G.S. 105-54) these who hold this occupation or trade is not required to purchase a contractor’s license. These individuals or companies will be taxed according to the tax schedule listed below:

Electricians.....\$15.00  
 Plumber.....\$15.00  
 Refrigeration.....\$15.00  
 Heating.....\$15.00  
**Individual or Individual with 1 employee.....\$7.50**

**FIREARMS- (0284)**

**G.S. 105-80 (G.S. 160A2110 and 153-152)**

Every person engaged in the business of selling or offering for sale firearms.....\$50.00

**FLEA MARKETS- (0312)**

**G.S. 105-53 (G.S. 160A-211 and 153a-152)**

Engaging in the business of itinerant merchant, defined as “a merchant, other than a merchant with an established retail store in the county (city), who transports an inventory of goods to a building, vacant lot, or other location in a county (city) and who, at that location, displays the goods for sale and sells goods, other than farm products, in a county (city) for less than six consecutive months is considered an itinerant merchant unless he stopped selling goods in that county because of his death or disablement, the insolvency of his business, or destruction of his inventory by fire or other catastrophe.”.....**\$100.00**

**FORTUNE TELLERS- (0315)**

**G.S. 105-55 (G.S. 160A-211 and 153A-152)**

Engaging in the business of telling or pretending to tell fortunes, practicing the art of palmistry, clairvoyance, and other crafts of a similar kind for a reward.

.....**PROHIBITED BY TOWN ORDINANCE**

**FUEL OIL DISTRIBUTORS- (0318)**

**G.S. 105-99 (G.S. 160A-211)**

Engaging in the business of distributing or selling at wholesale any motor fuels.

.....**\$25.00**

**HOTELS/MOTELS- (0351)**

**G.S. 105-61 (G.S. 160A-211)**

Operating a hotel, motel, tourist court, tourist home, or similar place advertising in any manner or soliciting for transient patronage. A hotel is defined as a building or group of buildings providing lodging and usually (but not necessarily) meals, entertainment, and various personal services for the public. A motel is a building or group of buildings where rooms usually are directly accessible from an outdoor parking area and are used primarily as lodging for the public.....**MINIMUM \$25.00 plus \$1.00 per each room**

**ITINERANT PHOTOGRAPHER- (0363)**

Photographer who travels from place to place.....**\$100.00**

**ITINERANT MERCHANTS/SALESPERSON- (0364)**

**G.S. 105-53 (G.S. 160A-211 and 153a-152)**

Engaging in the business of itinerant merchant, defined as “a merchant, other merchants with an established retail store in the county (city), who transports an inventory of goods to a building, vacant lot, or other location in a county (city) and who, at that location, displays the goods for sale and sells goods, other than farm products, in a county (city) for less than six consecutive months is considered an itinerant merchant unless he stopped selling goods in that county because of his death or disablement, the insolvency of his business, or destruction of his inventory by fire or other catastrophe.”.....**\$100.00**

**ITINERANT PEDDLERS- (0444)**

**G.S. 105-53 (G.S. 160A-211 and 153A-152)**

Engaging in the business of peddler, defined as “a person who travels from place to place with an inventory of goods, who sells the goods at retail or offers the goods for sale at retail, and who delivers the identical goods he carries with him.” .....\$100.00

**KNIVES/DARTS/DAGGERS- (0282)**

**(Formerly G.S. 105-80)**

Engaging in the business of selling or offering for sale bowie knives, dirks, daggers, leaded canes, iron or metallic knuckles, or similar weapons.....\$200.00

**LAUNDRIES-INSIDE TOWN- (0394A)**

**G.S. 105-85 (G.S. 160A-211)**

Engaging in the business of operating a laundry, including wet- or damp-wash laundries and businesses known as laundrettes, launderalls, and similar types of businesses; or engaging in the business of supplying or renting clean linen or towels or wearing apparel (solicits business outside county).....\$25.00

**LAUNDROMAT- (0448)**

**G.S. 105-85 (G.S. 160A-211)**

Engaging in the business of operating a laundry, including wet- or damp-wash laundries and businesses known as laundrettes, launderalls, and similar types of businesses; or engaging in the business of supplying or renting clean linen or towels or wearing apparel (solicits business outside county).....\$50.00

**LOAN AGENCIES- (0395)**

**G.S. 105-88**

Every person engaged in the regular business of making loans or lending money, accepting liens on, or contracts of assignment of salaries, wages, or any part thereof, or other security or evidence of debt for repayment of such loans in installment payment or otherwise; and maintaining in connection with such activity any office or established place for the conduct, negotiation, or transaction of such business, or advertising or soliciting such business in any manner.....\$100.00

**MOTORCYCLE DEALERS- (0416)**

**G.S. 105-89.1 (G.S. 160A-211 and 153-152)**

Engaging in the business of buying, selling, distributing, or exchanging motorcycles, motorcycle supplies, or any such commodities.....\$12.50

**MOTOR VEHICLE DEALERS- (0417)**

**G.S. 160A-211** Engaging in the business of buying, selling, distributing, servicing, storing, or exchanging motor vehicles, trailers, semitrailers, tires, tools, batteries, electrical equipment, lubricants, or automotive equipment, radios designed for exclusive use in automobiles, and supplies  
.....\$25.00

**MOVIE THEATERS- (0419)****G.S. 105-37 (G.S. 160A-211)**

Every person engaged in the business of operating a movie theater or place where movies are shown for compensation. The license tax levied under this section is on each “room” used for screening movies. Therefore, movie theaters that operate two, three, or more screening rooms must pay a separate tax for each room.....**\$125.00 per room**

**NEWSPAPER PUBLISHERS- (0430)****G.S. 105-102.6**

Any business engaged in the selling newspapers or selling advertising.....**\$100.00**

**NEWS STANDS- (0431)****G.S. 105-102.6**

Any business engaged in the selling newspapers or selling advertising.....**\$15.00**

**PARKING LOTS- (0440)**

Any person who is engaged in the storing and/or parking of motor vehicles for compensation.....**\$50.00**

**PAWN SHOPS- (0441)****G.S. 105-88**

Every person engaged in the business of lending or advancing money or other thing of value for profit and taking as a pledge for such loan specific articles of personal property to be forfeited, if payment is not made within a definite time. Anyone engaging in the business of pawnbroker, as regulated by Chapter 91A of the General Statutes.....**\$275.00**

**PEDDLERS-ON FOOT- (0443)****G.S. 105-53 (G.S. 160A-211 and 153A-152)**

Engaging in the business of peddler, defined as “a person who travels from place to place with an inventory of goods, who sells the goods at retail or offers the goods for sale at retail, and who delivers the identical goods he carries with him.”.....**\$25.00**

**POPCORN-PEANUTS-SNACKS- (0442)**

Every person who engages in the business of distributing snack foods by truck or vehicle (vendors) and/or selling snack foods.....**\$50.00**

**MERCHANTS-ITINERANT- (0444)****G.S. 105-53 (G.S. 160A-211 and 153A-152)**

Engaging in the business of itinerant merchant, defined as “a merchant, other than a merchant with an established retail store in the county (city), who transports an inventory of goods to a building, vacant lot, or other location in a county (city) and who, at that location, displays the goods for sale and sells the goods at retail or offers for sale at retail.” “A merchant who sells goods, other than farm products, in a county (city) for less

than six consecutive months is considered an itinerant merchant unless he stopped selling goods in that county because of his death or disablement, the insolvency of his business, or destruction of his inventory by fire or other catastrophe.”.....\$100.00

**PEDDLERS-PER VEHICLE- (0445)**

**G.S. 105-53 (G.S. 160A-211 and 153A-152)**

Engaging in the business of peddler, defined as “a person who travels from place to place with an inventory of goods, who sells the goods at retail or offers the goods for sale at retail, and who delivers the identical goods he carries with him.”.....\$25.00

**PISTOLS-BLANK CARTRIDGES- (0283)**

**G.S. 105-80 (G.S. 160A-211 and 153A-152)**

Engaging in the business of selling or offering for sale firearms.....\$50.00

**PISTOLS- (0285)**

**G.S. 105-80 (G.S. 160A-211 and 153A-152)**

Engaging in the business of selling or offering for sale firearms.....\$50.00

**PIANOS-TV-RADIOS- (0286)**

**G.S. 105-102.5 (G.S. 160A-211 and 153A-152)**

Selling, offering or ordering for sale, repairing or servicing pianos, organs, record players, records, tape players, tape cartridges designed for use in tape players, television sets, television accessories and repair parts, radios (including radios designed for exclusive use I motor vehicles), and radio accessories and repair parts.....\$5.00

**PINBALL/VIDEO/- (0205)**

**G.S. 105-102.5 (G.S. 160A-211 and 153A-152)**

Operating a bagatelle table; merry-go round or other riding device; hobbyhorse; switchback railway; shooting gallery; swimming pool; skating rink; other amusements of like kind; or a place for other games or play with or without name at a permanent location .....\$5.00 per machine

**POOL/BILLIARD TABLES- (0236)**

**G.S. 105-102.5 (G.S. 160A-211 and 153A-152)**

Every person who shall rent, maintain or own a building wherein there is a table at which billiards or pool is played, whether operated by slot or not.....\$25.00 per location

**PRINTING COMPANY- (0382)**

**G.S. 105-102.6**

Engaging in the business of producing publications printed on newsprint and acquiring and using newsprint for this business.....\$50.00

**PRINTING ESTABLISHMENTS- (0449)****G.S. 105-102.6**

Engaging in the business of producing publications printed on newsprint and acquiring and using newsprint for this business.....\$15.00

**PRODUCE STANDS- (0450)****G.S. 105-53 (G.S. 160A-211 and 153A-152)**

Every person dealing in produce or a peddler of farm products only.....\$25.00

**SERVICE STATIONS- (0472)****G.S. 105-89 (G.S. 160A-211 and 153A-152)**

Engaging in the business of servicing, storing, painting, repairing, welding, or upholstering motor vehicles, trailers, and semitrailers; or retail selling or delivering of any tires, tools, batteries, electrical equipment, automotive accessories, radios designed for exclusive use in automobiles, supplies, motor fuels, lubricants, or any such commodities.....\$5.00

**SPECIAL EVENT- 1 DAY- (0479)****G.S. 105-37.1**

Exhibiting performances, such as a circus or dog show, or any other similar show, exhibition, or performance not taxed on other sections of Schedule B.....\$5.00

**SEATING-DINING & CLUBS- (0251)****G.S. 105-62 (G.S. 160A-211)**

Operating a restaurant, café, cafeteria, hotel with dining service on the European plan, drugstore, or other place where prepared food is sold  
(a.).....50 per seat

**TOBACCO PRODUCTS- (0256)****G.S. 105-102.5 (G.S. 160A-211 and 153A-152)**

Retailing or jobbing cigarettes or other tobacco products.....\$4.00

**UNDERTAKERS-COFFIN SALES- (0510)****G.S. 105-46 (G.S. 160A-211)**

Engaging in the business of burying the dead or the retail sale of coffins.....\$50.00

**VENDING MACHINE- (0205A)****G.S. 105-102.5 (G.S. 160A-211 and 153A-152)**

Operating, maintaining, or placing on location fewer than five of the following types of dispensers or machines: dispensers of cigarettes or other tobacco products, dispensers of soft drinks, dispensers of food or other merchandise, or weighing machines; retailing soft drinks; or retailing or jobbing cigarettes or other tobacco product...\$5.00 per machine

**WINE-ON PREMISES- (0520)**

**G.S. 105-113.77**

Every person engaged in the business of buying, selling, distributing or storing beer and wine.....\$15.00

**WINE-OFF PREMISES- (0521)**

**G.S. 105-113.77**

Every person engaged in the business of buying, selling, distributing or storing beer and wine.....\$10.00

**Schedule C -- Privilege License Taxes Limited by Town Ordinance**

Business categories in this schedule are specifically taxed. Businesses conducting these activities are taxed under this schedule in addition to schedule A and schedule B, if applicable.

**ADVERTISING AGENCIES- (0202)**

A business that makes profit in advertisement of but not limited to sales papers, flyers, banners, etc. .... \$25.00

**ADULT ENTERTAINMENT- (SEPARATE APPLICATION)**

Do not issue, unless the proper application and approval has been given. This type of business will have to fill out a separate privilege license application form and meet all requirements set forth by the Town of Waynesville.

**ANTIQUA GIFT SHOPS- (0206)**

Any business that is engaged in the sale of antiques .....\$25.00

**AUTO RECAPING- (0210)**

Any business that engages in recapping tires for sale or resale.....\$25.00

**AWNING INSTALLATION- (0446)**

Any business that specifically engages in the installation of awning, guttering, vinyl siding .....\$25.00



**BAKERIES- INSIDE TOWN- (0230)**

Any business that operates a business within the town limits selling breads, cakes, etc.  
.....\$25.00

**BAKERIES- DELIVERY FROM OUTSIDE- (0231)**

Any business that delivers breads, cakes, etc. located outside of the town limits to any bakery or store located in the town limits.....\$25.00 per vehicle

**BOOK STORES- (0238)**

Engaging in the business of buying, selling, distributing, exchanging, or delivering any books or magazines inside the town limits.....\$25.00

**BUILDING MATERIALS & LUMBER- (0281)**

Engaging in the business of buying, selling, distributing, exchanging, or delivering any building materials or lumber within the town limits.....\$25.00

**CABINET SHOPS- (0250)**

Engaging in the business of making or selling cabinets or any type of woodworking shops located inside the town limits.....\$25.00

**CARRY-OUT FOOD SERVICE- (0252)**

Every person engaged in operating a restaurant, café, cafeteria, drugstore, or lunch stand or any other place where food is prepared and a carryout service is available. This will cover only the carryout.....\$25.00

**CARWASHES- (0253)**

Every person engaged in the business that uses a mechanical or a hand washed car wash. Any carwash for non-profit organizations will be exempt.....\$25.00

**CARNIVALS-SIMILAR ATTRACTION- (0254)**

Every person engaged in the business of a carnival company or a show of like kind. Per week.....\$100.00

**CHRISTMAS TREES ..... \$25.00**

Dealers in Christmas trees and perishable Christmas decorations, not prorated, each lot

**CLOTHING STORES- (0255)**

The same qualifications of a chain store whether it be retail or wholesale selling clothes or any type of consignment shop.....\$25.00

**COAL DEALERS- (0257)**

Any business that sells coal for heating fuel or a coal yard.....\$25.00

**COMPUTER GAMING ESTABLISHMENT** per location .....\$1,000.00

Each machine/computer thereafter whether or not in operation . . . . . \$1,000.00

Includes but not limited to Internet sweepstakes, internet cafés, cybercafés, etc.

**CONCRETE DEALERS- (0258)**

Any business that is engaged in the selling or making of any concrete products such as brick, concrete blocks, etc.....\$25.00

**CLOSING OUT SALES- (0262)** .....**NO CHARGE**

(Must file with Town Clerk)

**COLD STORAGE- (0352)**

Any business engaged in the storage of meats, etc. Such as a meat cutter.....\$25.00

**DAIRY PRODUCTS- IN/OUTSIDE DELIVERY- (0261)  
TRANSPORT**

Engaging in the business of manufacturing or distributing milk at wholesale, such as a milk truck.....\$25.00

**DAYCARE FACILITIES- (0280)**

Every person engaged in the business of caring for children not related by blood or marriage to, or not the legal wards or foster children of, the operator, by operating a nursery, day care center, day school, kindergarten, or other related child care facility. Provided, approval by the building inspections department, fire department and county health department shall be required prior to issuance of this license or renewal thereof. Provided, further, non-profit childcare centers shall be exempt from the payment of the license tax.....\$25.00

**DEPARTMENT STORES- (0288)**

Engaging in the business of operating or maintaining a merchantile establishment under the same general management, supervision, or ownership where goods, wares, or merchandise are sold or offered for sale, or from which such goods, wares, or merchandise are sold or distributed at wholesale or retail.....\$25.00

**DRUG STORES- (0289)**

Any business engaged in the selling of physician prescribed drugs and other health products.....\$25.00

**FARMER'S MARKETS- (0310)**

Every person engaged in the business of operating a confectionery, fruit or vegetable stand.....\$25.00

**FITNESS CENTER- (0311)**

Every person engaged in the operation of exercise, health club or spas or a physical fitness club, including but not limited to judo, karate, schools, etc. Non-profit and governmental agencies are exempt.....\$25.00

**FRUIT STANDS- (0259)**

Any person dealing in produce or fruits.....\$25.00

**FLOOR FINISHERS- (0313)**

Offering or bidding for a fixed price, commission, fee, or wage services for finishing or restoring any type flooring.....\$25.00

**FLORISTS- (0314)**

Any business engaged in the selling of any type floral arrangements.....\$25.00

**FURNITURE STORES- (0317)**

Any business engaged in the selling of all types of furniture at wholesale or retail, and or for a profit.....\$25.00

**FISH/MEAT/POULTRY- (0316)**

(a.) **Retailers.** Every person engaged in the business of selling fresh fish, meat or poultry at retail.....**\$25.00**

**GAS DISTRIBUTORS- (0330)**

Any business that is engaged in the transport and distributing or selling of propane or natural gas at wholesale, such as a tanker.....**\$25.00**

**GAS BOTTLED- (0331)**

Any business that is engaged in the selling and delivery of propane or natural gas to anyone within the town limits.....**\$25.00**

**GAS DISTRIBUTORS-OUTSIDE TOWN- (0332)**

Any business that is engaged in the transport and distributing or selling of propane or natural gas at wholesale, such as a tanker.....**\$25.00**

**GENERAL MERCHANDISE- (0333)**

Any business that is engaged in the selling of any type of merchandise that is not listed in this privilege license listing.....**\$25.00**

**GOING OUT OF BUSINESS- (0263) .....NO CHARGE**

**GROCERY STORES- (0334)**

Any business that sells food or produce at a permanent location.....**\$25.00**

**HARDWARE STORES- (0350)**

Any business that engages in the selling of tools, power equipment or any type of merchandise that would be classified as hardware.....**\$25.00**

**INSULATING COMPANIES- (0361)**

Offering or bidding for a fixed price, commission, fee, or wage by installing or selling insulation.....**\$25.00**

**JEWELRY-REPAIR ONLY - (0380)**

Any one doing business repairing jewelry or watches or any other repairs on any type of jewelry.....\$25.00

**JEWELRY STORE- (0381)**

Any business that engages in the selling of any type of jewelry at wholesale or retail .....\$25.00

**JUNK DEALER- (0383)**

Any one who engages in the business of a scrap yard or junkyard selling used auto parts or any type of merchandise that would be classified as junk.....\$25.00

**LOCKSMITH- (0396)**

Any person who engages in the trade of making or mending locks.....\$25.00

**MACHINE SHOP- (0410)**

Any business that cast, molds or makes any type of metals or any type of machine shop.....\$25.00

**MEATS- RETAIL- (0460)**

(a.) **Retailers.** Every person engaged in the business of selling fresh meat at retail.....\$25.00

**MERCHANTS-RETAIL- (0412)**

Retail and wholesale merchants, dealers or jobbers doing any kind of business at retail or wholesale, not otherwise specifically taxed by this chapter.....\$25.00

**MERCHANTS-WHOLESALE- (0413)**

Retail and wholesale merchants, dealers or jobbers doing any kind of business at retail or wholesale, not otherwise specifically taxed by this chapter.....\$25.00

**MISCELLANEOUS - (414)**

Every person engaged in business carried on or enjoyed within the corporate limits of the town shall apply for and pay a privilege license tax unless specifically exempted by a local, state or federal authority. In those cases where the privilege license tax amount

cannot be determined by any other means, the Tax Collector shall determine the tax amount due using the following basis:

- (a) 1 to 10 full- or part-time employees at any one time during the year . . . \$ 25.00
- (b) 11 to 20 full- or part-time employees at any one time during the year . . . . \$50.00
- (c) 21 to 30 full- or part-time employees at any one time during the year . . . \$75.00
- (d) 31 or more full- or part-time employees at any one time during the year ..\$100.00

The tax is not subject to be prorated for a period of less than one year. The number of full- or part-time employees

to be used in determining this tax shall be the maximum number of full- or part-time employees working out of this business location at any one time during the license year and shall include owners, management and persons compensated in any way, including commission for work done at or for this business location.

**MOBILE HOME DEALERS- (0415)**

Every person operating as a dealer of mobile homes, trailers or any type of manufactured housing.....\$25.00

**MONUMENT DEALERS- (0418)**

Any business engaged in the selling, setting, making or any other type of activity regarding monuments such as tombstones, statues, etc.....\$25.00

**PARCEL/PACKAGE DELIVERY- (0287)**

Any business engaged in the business of parcel and package delivery services. Independent owned businesses that have these services. This does not include the U.S. Postal Service, UPS, Fed Ex, etc. as these are exempt.....\$25.00

**PHOTOGRAPHERS- (0363)**

Photographers who travel from place to place.....EXEMPT

( ) **PRECIOUS METAL DEALERS** . . . . . \$100.00

As defined in State Law reference: G.S. 66-165

**ROOFING CONTRACTORS- (0461)**

Contractor without state license as listed under General-Contractors.....\$25.00

**RAIL/MOTOR EXPRESS- (0300)**

Any business engaged in the business of parcel and package delivery services. Independent owned businesses that have these services. This does not include the U.S. Postal Service, UPS, Fed Ex, etc. as these are exempt.....\$25.00

**SECOND HAND DEALERS- (0471)**

Any business engaged in the sale or trading of any type of used merchandise not specified in this privilege license listing, such as a consignment shop.....\$25.00

**SOFT DRINKS- (0473)**

Any business engaged in the selling of any soft drink products.....\$25.00

**SHOE SHOPS- (0474)**

Any business engaged in the selling or repair of any type of shoes.....25.00

**SIGN INSTALLATION- (0475)**

Contractor that specializes in the installation of signs.....\$25.00

**SODA FOUNTAIN-CARBONATED-DRAFT- (0476)**

Any business engaged in the selling of any soft drink products from a fountain machine or dispenser.....\$25.00

**SOLICITORS- (0477)**

.....\$25.00

**STREET VENDORS- (0478)**

.....See listing under Itinerant Merchants

( ) **TATTOO PARLORS** ..... \$25.00

**TAXI CABS- (0490)**

Every taxicab in operation within the city.....\$15.00 per vehicle

**TELEGRAPH COMPANY- (0491)**

Any company that engages in the transmitting of messages along a wire by electricity or wireless communication (Phone companies are exempt).....\$25.00

**TRADING STAMPS- (0493)**

Anyone who engages in the trading of stamps.....\$25.00

**TRAILER PARKS- (0494)**

Any person who rents lots or spaces for mobile homes or any type of manufactured housing.....\$12.50 per space

**UPHOLSTERY DEALERS- (0511)**

Any business that engages in the sale of upholstery goods at wholesale or retail.....\$25.00

