



2019 Occupation Tax

The business occupation tax is based on the total gross receipts of the business in combination with the most current profitability ratios determined by NAICS (North American Industry Classification System) codes, administrative and regulatory fees.

- A **\$100,000 exemption** will apply to reported gross receipts.
- A \$100 administrative fee will apply to all businesses. A \$50 **non-refundable** regulatory fee will apply to commercial businesses only. In addition, a fee of \$12 per employee will be assessed on all businesses with 100 or more full-time employees.
- Professional Practitioners may elect to pay a flat fee of \$400 per practitioner or elect to pay based on gross receipt. **If Practitioners choose to pay based on gross receipt, a \$100 administrative fee will be required.**

Schedule of Rates*

You will find your Tax Class and Tax Rate by locating your Business Type or NAICS below.

BUSINESS TYPE	NAICS	TAX CLASS	TAX RATE
UTILITIES	22	A	0.01%
WHOLESALE AND RETAIL TRADE	42,44,45	A	0.01%
CONSTRUCTION	23	A	0.01%
MINING	21	A	0.01%
TRANSPORTATION AND WAREHOUSING	48,49	B	0.02%
ARTS, ENTERTAINMENT, AND RECREATION	71	B	0.02%
PROFESSIONAL, SCIENTIFIC, and TECHNICAL SERVICES	54	B	0.02%
ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES	56	B	0.02%
OTHER SERVICES	81	B	0.02%
AGRICULTURE, FORESTRY, HUNTING, AND FISHING	11	B	0.02%
EDUCATIONAL SERVICES	61	B	0.02%
HEALTH CARE AND SOCIAL ASSISTANCE	62	B	0.02%
ACCOMMODATION, FOOD SERVICES, AND DRINKING PLACES	72	B	0.02%
MANUFACTURING	31,32,33	B	0.02%
INFORMATION	51	C	0.03%
FINANCE AND INSURANCE	52	E	0.05%
REAL ESTATE AND RENTAL AND LEASING	53	F	0.06%
MANAGEMENT OF COMPANIES (HOLDING COMPANIES)	55	F	0.06%

* Rates effective beginning January 1, 2019

2019 Business Occupation Tax Calculation Example:

Current Year Estimated (Sample Home Based Business) NAICS CLASS: 54 TAX CLASS: B RATE: 0.02%

1	Estimated Gross Receipts for Current Year	\$ 400,000.00
	a. Sales, Use or Excise Taxes	\$ -
	b. Inter-Organizational Sales	\$ -
	c. Payments to Sub Contractors	\$ -
	d. Out of State Sales	\$ -
	e. Sales Returns and Allowances	\$ -
	f. Total Deductions (add a through e)	\$ -
2	Subtract Deductions (f) from Estimated Gross Receipts (1)	\$ 400,000.00
3	Standard Exemption	\$ 100,000.00
4	Subtract line 3 from line 2 (If result is negative, enter 0)	\$ 300,000.00
5	Multiply line 4 by Rate (Found on Renewal Notice)	\$ 60.00
6	Administrative Fee Add \$100.00	\$ 100.00
7	Total Due	\$ 160.00

Current Year Estimated (Sample -Commercial Business) NAICS CLASS: 42 TAX CLASS: A RATE: 0.01%

1	Estimated Gross Receipts for Current Year	\$ 2,200,000.00
	a. Sales, Use or Excise Taxes	\$ -
	b. Inter-Organizational Sales	\$ -
	c. Payments to Sub Contractors	\$ -
	d. Out of State Sales	\$ -
	e. Sales Returns and Allowances	\$ -
	f. Total Deductions (add a through e)	\$ -
2	Number of Employees _____ Add \$12.00 per employee if over 100 full-time employees	0
3	Subtract Deductions (f) from Estimated Gross Receipts (1)	\$ 2,200,000.00
4	Standard Exemption	\$ 100,000.00
5	Subtract line 4 from line 3 (If result is negative, enter 0)	\$ 2,100,000.00
6	Multiply line 5 by Rate (Found on Renewal Notice)	\$ 210.00
7	Regulatory Fee Add \$50.00 (if applicable)	\$ 50.00
8	Administrative Fee Add \$100.00	\$ 100.00
9	Total Due - (Add Lines 6 through 8)	\$ 360.00

Current Year Estimated (Sample- Professional Practitioners paying based on Gross Receipts) NAICS CLASS: 54 TAX CLASS: B RATE: 0.02%

1	Estimated Gross Receipts for Current Year	\$ 1,000,000.00
	a. Sales, Use or Excise Taxes	\$ -
	b. Inter-Organizational Sales	\$ -
	c. Payments to Sub Contractors	\$ -
	d. Out of State Sales	\$ -
	e. Sales Returns and Allowances	\$ -
	f. Total Deductions (add a through e)	\$ -
2	Number of Employees	14
3	Subtract Deductions (f) from Estimated Gross Receipts (1)	\$ 1,000,000.00
4	Standard Exemption	\$ 100,000.00
5	Subtract line 4 from 3 (If result is negative, enter 0)	\$ 900,000.00
6	Multiply line 5 by Rate (Found on Renewal Notice)	\$ 180.00
7	Administrative Fee Add \$100.00	\$ 100.00
8	Total Due - (Add Lines 6 through 7)	\$ 280.00