



# GENERAL INFORMATION RELEVANT TO THE BUSINESS LICENSE APPLICATION

2024

### Sec. 20-356 Levy of tax.

There shall be levied and collected for each license tax year, or for such other period of time as may be specifically provided in this article, the license taxes as set forth in this article. The taxes imposed by the provisions of this article are in all cases imposed upon the privilege of doing business in the county, including all phases and activities of the business, trade or occupation conducted in the county.

### Sec. 20-350 Definition of Gross Receipts.

Gross receipts of the business means the gross sales of merchandise and the gross receipts of the business, occupation or profession from all earnings, fees, commissions, brokerage charges and rentals, and from all income whatsoever arising from or growing out of the conduct of the business, occupation or profession licensed in this article during the license year immediately preceding the license year for which the tax is being computed, without any deductions whatsoever, unless otherwise expressly provided by the State or County Code.

### Sec. 20-371 Installment payments.

All applications must be filed by March 1 of each license year in order to avoid a 10% filing penalty. For assessments under \$200.00 and peddlers, payments must be received on or before March 1 to avoid a 10% payment penalty and interest at the rate of 10% per annum on the outstanding amount due from March 2 until paid. Assessments \$200.00 and over may be paid without penalty, one-half on or before March 1 and one-half on or before June 15. If one-half is not paid on or before March 1, the **full assessment** becomes due subject to a 10% payment penalty and interest at the rate of 10% per annum from March 2 until paid. Second-half payments received after June 15 shall be subject to a 10% payment penalty and interest at the rate of 10% per annum from the first day such amounts were due.

### Sec. 20-370 Penalty for failure to file return or pay tax; interest on unpaid taxes.

If any license tax is not filed and paid within the times provided for in this article, the following penalties and interest shall be assessed:

(1) A penalty of ten percent of the tax shall be imposed upon the failure to file an application or the failure to pay a tax by the due date. Only the late filing penalty shall be imposed by the assessing official if both the application and payment are late; however, both penalties shall be assessed if the taxpayer has previously failed to comply with filing or payment deadlines. Any penalty imposed shall be assessed on the day after the payment or filing was due and shall become a part of the tax. The penalties shall not be imposed, or if imposed, shall be abated by the official who assessed them, if the failure to file or pay was not the fault of the taxpayer or was the fault of the official who assessed them. In order to demonstrate lack of fault, the taxpayer must show that he acted responsibly and that the failure was due to events beyond his control.

(2) Interest shall be charged on the late payment of the tax from the due date until the date paid without regard to fault or other reason for the late payment. Interest shall accumulate on such sums owed at the rate of ten percent per annum, commencing on the first day following the day such taxes are due. No interest shall be charged on the late payment if a late payment is made not more than 30 days from the due date of the tax.

### Sec. 20-379 License application; extensions to be granted.

Extension of time to file an application for a license may be granted for reasonable cause. Any such extension shall be conditioned upon the timely payment of a reasonable estimate of the appropriate tax, subject to adjustment to the correct tax at the end of the extension, together with interest from the due date until the date paid. If the estimate submitted with the extension is found to be unreasonable under the circumstances, a penalty of ten percent of the portion paid after the due date shall be assessed and added to the tax along with interest accruing at an annual rate of ten percent.

## WHOLESALE MERCHANTS WORKSHEET

WHOLESALE MERCHANTS AND DISTRIBUTORS, WHOLESALE PEDDLERS, AND JUNK/PAPER DEALERS WORKSHEET	
TOTAL GROSS PURCHASES (Less \$500,000 Standard Deduction)	2023
<i>(Multiply rates below X purchases to determine TAX DUE)</i>	
<b>PURCHASES</b> (Breakdown)	<b>TAX</b>
\$1 to \$10,000 purchases (\$25 min. tax)	= \$25.00
\$10,001 to \$5,000,000 (\$.20 per \$100)	=
\$5,000,001 to \$15,000,000 (\$.15 per \$100)	=
\$15,000,001 to \$25,000,000 (\$.10 per \$100)	=
\$25,000,001 to \$50,000,000 (\$.05 per \$100)	=
\$50,000,001 to \$100,000,000 (\$.025 per \$100)	=
\$100,000,001 and over (\$.0125 per \$100)	=
<b>TOTALS</b>	
<b>Wholesale Tax Base</b> <i>After Standard Deduction</i>	<b>Tax Amount</b> Enter this total on the License Application

### **Example:**

WHOLESALE, MERCHANTS AND DISTRIBUTORS, WHOLESALE PEDDLERS, AND  
JUNK/PAPER DEALERS WORKSHEET

TOTAL GROSS PURCHASES (Less \$500,000 Standard Deduction) \$29,035,076  
*(Multiply rates below X purchases to determine TAX DUE)*

PURCHASES (Breakdown)	TAX
\$ 10,000	\$1 to \$10,000 purchases (\$25 min. tax) = \$ 25.00
\$4,989,999	\$10,001 to \$5,000,000 (\$.20 per \$100) = \$ 9,980.00
\$9,999,999	\$5,000,001 to \$15,000,000 (\$.15 per \$100) = \$15,000.00
\$9,999,999	\$15,000,001 to \$25,000,000 (\$.10 per \$100) = \$10,000.00
\$4,035,079	\$25,000,001 to \$50,000,000 (\$.05 per \$100) = \$ 2,018.00
	\$50,000,001 to \$100,000,000 (\$.025 per \$100) =
	\$100,000,001 and over (\$.0125 per \$100) =

\$29,035,076

**TOTALS**

\$37,023.00

*Wholesale Tax Base*  
*After Standard Deduction*

*Tax Amount*  
*Enter this total on the*  
*License Application*

**SEE REVERSE SIDE FOR INSTRUCTIONS ON BUSINESS RETURN OF PERSONAL PROPERTY**