

CITY OF NEWARK - BUSINESS LICENSE FEE SCHEDULE

1. Gross Receipts Schedule of Retail, Wholesale, General Businesses and Businesses not otherwise provided for:

<u>GROSS RECEIPTS</u>		<u>FEE</u>
\$ 0	to \$ 50,000	\$ 39.00
50,001	to 100,000	72.00
100,001	to 150,000	104.00
150,001	to 200,000	137.00
200,001	to 250,000	170.00
250,001	to 300,000	202.00
300,001	to 350,000	235.00
350,001	to 400,000	267.00
400,001	to 450,000	300.00
450,001	to 500,000	333.00
500,001	to 550,000	365.00
550,001	to 600,000	398.00
600,001	to 650,000	431.00
650,001	to 700,000	463.00
700,001	to 750,000	496.00
750,001	to 800,000	529.00
800,001	to 850,000	561.00
850,001	to 900,000	594.00
900,001	to 950,000	627.00
950,001	to 1,000,000	659.00
1,000,001	to 1,050,000	692.00
1,050,001	to 1,100,000	724.00
1,100,001	to 1,150,000	757.00
1,150,001	to 1,200,000	790.00
1,200,001	to 1,250,000	822.00
1,250,001	to 1,300,000	855.00
1,300,001	to 1,350,000	888.00
1,350,001	to 1,400,000	920.00
1,400,001	to 1,450,000	953.00
1,450,001	to 1,500,000	986.00
1,500,001	to 1,550,000	1,018.00
1,550,001	to 1,600,000	1,051.00

For those businesses with gross receipts over \$1,600,000 the annual license fee is computed as follows:

15 cents per \$1,000 for amounts in excess of \$1,600,000 plus \$1,051.

EXAMPLE: Business with \$2,460,000 gross receipts

\$2,460,000 less \$1,600,000	= \$	860,000.00
\$ 860,000 / \$1,000 = 860 x .150	= \$	129.00
	Plus \$	1,051.00
BUSINESS LICENSE FEE	\$	1,180.00

2. Residential and Non-Residential Rentals:

- A. Non-Residential Property Rentals - Any person engaged in the business of renting or letting a building or structure of any kind including warehouses, mini-storage, industrial, commercial, and office buildings to a tenant for purposes other than dwelling, sleeping or lodging in the City of Newark shall pay an annual license fee on gross receipts as per the schedule in Section 1 above.
- B. Residential Property Rental - Any person engaged in the business of conducting or operating an apartment house, duplex, hotel, motel, rooming, or boarding house in the City of Newark shall pay an annual license fee on the gross receipts as per the schedule in Section 1 above.

3. Manufacturing:

Every business engaged in manufacturing, processing, or fabricating goods, wares, or merchandise in the City of Newark shall pay an annual license fee based on annual gross receipts and computed at a rate of 10 cents per \$1,000 gross receipts.

4. Professions:

Any person engaged in a profession or vocation requiring a period of specialized training such as, but not limited to those enumerated as follows, shall pay an annual license fee of \$1.30 per \$1,000 gross receipts:

Accountant	Designer	Optometrist
Appraiser	Engineer: (Chemical, Civil, Electrical, etc.)	Osteopath
Architect	Geologist	Physician
Attorney-at-Law	Laboratory	Podiatrist
Chiropractor	Optician	Psychologist
Dentist		Veterinarian

5. Real Estate Broker or Realtor:

A. A real estate broker who has a fixed place of business in the City of Newark shall pay an annual license fee as follows:

- 1. Three employees and under \$150.00
- 2. Four employees and above \$300.00

B. A real estate broker who does not have a fixed place of business within the City of Newark shall pay an annual license fee of \$100.00 for transaction(s) generated within the City of Newark.

C. As used in this section "transaction(s)" shall mean performance of services as a selling broker with respect to real property, or performance of services as a listing broker with respect to real property which has been sold during the listing period, or performance of service as an appraiser of real property.

6. Administrative Offices or Support Offices:

Every business engaged in providing administrative offices or branch office support services in the City of Newark shall pay an annual license fee of 20 cents per \$1,000 of gross payroll.

7. Contractors:

For engaging in the business of contracting in the City of Newark, the contractor shall pay an annual license fee based upon the gross receipts for the business done within the City of Newark, according to the following schedule:

<u>Annual Gross Receipts</u>	<u>Fee</u>
\$100,000 or less	\$96.00
In excess of \$100,000	\$96.00 plus 80 cents per \$1,000 of gross receipts or fraction thereof in excess of \$100,000.

Those contractors with annual gross receipts of \$100,000 or less and engaged for only a fraction of the calendar year may elect to prorate the annual license fee on a calendar-quarter basis. (\$30.00 per quarter plus registration fee(s).)

8. Warehousing:

Every business engaged in providing warehousing in the City of Newark for the purpose of storage of its own goods, wares, merchandise or commodities shall pay an annual license fee of 20 cents per \$1,000 of gross payroll.

9. Isolated Transactions of Temporary Vendors:

Every person conducting, managing, or carrying on a temporary or transient business in the City of Newark selling goods, wares, merchandise, services or instruction with the intention of continuing said business for a period of not more than ninety (90) days, and who leases, or occupies any room, building or structure for the exhibition or sale of such goods, wares, merchandise, services or instruction, and who is not listed elsewhere in this schedule shall pay a license fee of \$100.00.

10. Delivery by Vehicles - Optional Rate:

Every person not having a fixed place of business within the City of Newark who delivers goods, wares, or merchandise of any kind by vehicle or who provides any service by the use of vehicles in the City of Newark shall pay a license fee of \$50.00 per year per vehicle, provided that any such person may elect to pay a license fee under Section 1 measured by gross receipts from business done within the City of Newark.

11. Taxicabs, Trucks, and Public Transportation:

Every person conducting, carrying on, or managing a business operating a taxicab or other public transportation vehicle service with drivers within the limits of the City of Newark for conducting or carrying on the business of running or operating any motor driven vehicle for the transportation for hire of freight or merchandise shall pay an annual license fee of \$50.00 for each such vehicle.