

NAICS 230000 – Contractors, Construction, All Types (Non-resident rates apply)

Having a permanent place of business within the municipality:

Minimum on first \$2,000	\$75.00 Plus
Each additional 1,000 or fraction thereof	\$2.40

Over \$1,000,000

See declining scale below

Declining rate applies in all classes for gross income in excess of 1 Million dollars

GROSS INCOME	PERCENTAGE OF FEE
First 1,000,000.00	100%
1,000,001.00 - 2,000,000.00	90%
2,000,001.00 - 3,000,000.00	80%
3,000,001.00 - 4,000,000.00	70%
4,000,001.00 - above	60%

Example: Class 8 Business – Inside City - Gross Income \$2,500,000.00

0-\$2,000.00 @ \$75.00

Over \$2,000.00 to \$1 million @ \$2.40 per thousand

\$1 million to \$2 million @ 90% of \$2.40

\$2 million to \$3 million @ 80% of \$2.40

TOTAL LICENSE FEE DUE

	\$75.00
998 x \$2.40 = \$2,395.20	
1000 x \$2.16 = \$2,160.00	
500 x \$1.92 = \$960.00	
	<hr/> \$5,590.20

A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

The total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only on base tax shall be paid in a license year.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.