

Determination of License Tax Based Upon Gross Sales/Receipts

Applicant shall furnish the City Collector an estimate as to the amount of sales or receipts during the period for which the license is sought. This estimate must be reasonable and shall be subject to subsequent correction. If application is for renewal, the basis for the determination of such license tax shall be the amount of sales or receipts for the year next preceding the year for which such license is sought.

Assignments, Transfers & Change in Business Location

Every license issued shall be a personal business covering the location indicated on the license. When the licensee proposes to move the business to another location in the city, the licensee shall be entitled to have a new license issued by the City Collector, for the conduct of the business at such proposed new location for a transfer fee. If the business is sold, the license may be assigned to the purchaser if the business is to remain at the same location and purchaser is to carry on the same business. Alcoholic Beverage licenses are not assignable or transferable.

Home Based Businesses

Every individual, partnership or corporation operating a business from a residence within the City Limits of High Point will be required to obtain a Home Occupation Permit. The Home Occupation Letter of Intent must be completed and returned with a one time fee of \$40.00. If the home address changes you must complete a new Permit and pay the \$40.00 fee again.



CITY OF HIGH POINT
COLLECTION DIVISION/BUSINESS LICENSE SECTION
211 South Hamilton Street, P. O. Box 230
High Point, North Carolina, 27261
Telephone (336) 883-3205

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HIGH POINT LICENSE REQUIREMENTS Fees and Regulations

Who Must Pay Business License Tax

Every person, firm or corporation engaging in a business activity, trade, service or profession.

Tax Year & Proration

The Business License tax year covers the period from July 1 to June 30 of each year. The tax year for beer & wine sales is May 1 to April 30. Persons entering business after January 1 of the tax year may secure the license for the remainder of tax year for one-half of the tax required except for taxes prescribed to be computed or levied upon gross receipts. There shall be no proration of beer and wine license.

Penalties

It is a misdemeanor to engage in or continue any business, trade or profession subject to a city business license without first obtaining such license from the City of High Point Collection Division punishable by fine or imprisonment or both within the discretion of the Court. Each day's continuance in business without proper city business license shall be and constitute a separate offense. There is a five percent penalty for each thirty days or fraction thereof that the tax remains unpaid after engaging in business without the required license.

Application for Business License

Every application for a license shall be made in writing to the City Collector upon a form provided by the City Collector. Such application shall be signed by either the applicant or by his agent. A separate license for each place or location of the business shall be required.

LICENSE CLASSIFICATION	LICENSE FEE
ADVERTISING	
Agency	*
Outdoor Signs or Billboards	\$35.00
AMUSEMENT	
Video Games (per game)	\$5.00
Billiard Tables (per location).....	\$25.00
Miscellaneous Amusements	\$25.00
Music Machine (per machine)	\$5.00
Circuses, Animal Shows.....	\$25.00
Shows, Bands, Dances.....	\$25.00
Moving Pictures (per room).....	\$200.00
Bowling Alleys (per lane).....	\$10.00
Outdoor Movie Theater.....	\$100.00
AUDIO/VIDEO	
Servicing, Repairing or Sales.....	\$5.00
Video Rental or Sales.....	\$25.00
AUTOMATIC SPRINKLER INSTALL.....	\$100.00
AUTOMOTIVE	
Motor Vehicle Dealers.....	\$25.00
Station, Repairs, or Towing.....	\$12.50
AUTO EQUIPMENT SUPPLIERS	
Retail.....	\$25.00
Wholesale.....	\$37.50
BARBER OR BEAUTY COLLEGES.....*	
BARBER SHOP OR BEAUTY SALON	
Each Operator	\$2.50
BEER/WINE	
Beer off Premises.....	\$5.00
Beer off Premises - 2 nd location.....	\$5.50
Beer on Premises.....	\$15.00
Beer on Premises - 2 nd location.....	\$16.50
Wine off Premises.....	\$10.00
Wine off Premises - 2 nd location.....	\$11.00
Wine on Premises.....	\$15.00
Wine on Premises - 2 nd location.....	\$16.50
Beer & Wine Dealers (Wholesale).....	\$62.50
Beer Dealer (Wholesale).....	\$37.50
Wine Dealer(Wholesale).....	\$25.00
BICYCLE DEALERS.....	\$25.00
CARPET OR RUG CLEANERS.....*	
CHAIN OR BRANCH STORES.....	\$50.00
CHILD CARE OR NURSERY.....*	
COLLECTION AGENCY.....	\$50.00
CONSULTING SERVICES.....*	
CONTRACTORS	
Plumbing, Heating, A/C, Electric.....	\$50.00
General Contractor.....	\$50.00
Building & Remodeling Contractor.....	\$50.00

LICENSE CLASSIFICATION	LICENSE FEE
DANCE STUDIO.....*	
DELIVERY SERVICES	
DIRECTORIES.....	\$100.00
DRY CLEANERS	\$50.00
ELEVATOR INSTALLATION	\$100.00
EMPLOYMENT AGENCY.....	\$100.00
EXPRESS COMPANY	\$75.00
FITNESS CENTER OR WEIGHT CONTROL	*
FLORIST OR FLOWER ARRANGERS.....*	
FURNITURE DESIGNER	*
GAS SERVICE COMPANY	\$2500.00
ICE CREAM DEALERS	
Mfg., Continuous Type (.375/gallon).....	Min \$12.50
Mfg., Noncontinuous Type (1.25/gallon).....	Min \$12.50
Retail.....	\$2.50
INSULATION SERVICE.....*	
INTERIOR DESIGNER/DECORATOR.....*	
JANITORIAL OR CLEANING SERVICES.....*	
LANDSCAPE CONTRACTOR.....*	
LAUNDRIES, LAUNDERETTES.....	\$50.00
LOAN AGENCY OR BROKER.....	\$100.00
LOCKSMITH.....*	
LODGING	
Hotels, Motels, Rooming or Boarding Houses -	
\$1.00 per room.....	Min \$25.00
MACHINE SHOPS.....*	
MAIL ORDER/CATALOG SALES.....*	
MANUFACTURER	
Manufacturers Representative/Agent.....	\$50.00
Manufacturer or Processor.....*	
MASSAGE	
Massage Establishments.....	\$100.00
MERCHANT	
Itinerant	\$100.00
Retail.....*	
Wholesale.....*	
MOBILE HOME PARK.....	\$12.50
MOTORCYCLE DEALERS.....	\$12.50
PACKING HOUSE - MEAT PRODUCTS.....	\$100.00
PAINTER OR PAPER HANGER.....*	
PARKING LOT OPERATION.....	\$25.00
PAWNBROKERS.....	\$275.00
PEDDLERS	
Farm Products.....	\$25.00
On Foot.....	\$10.00
By Vehicle.....	\$25.00

LICENSE CLASSIFICATION	LICENSE FEE
PETROLEUM PRODUCTS	
Oils, Greases, Gas & Related	\$50.00
PRINTING OR GRAPHIC DESIGNS.....*	
PUBLIC SERVICE COMPANY	\$3500.00
RENTAL AGENCY (all types)	*
REPAIR SHOPS.....*	
RESTAURANTS OR CAFETERIAS	
Five Seats or Less.....	\$25.00
More than Five Seats.....	\$42.50
ROOFING CONTRACTOR.....*	
SALES SUPPORT LOCATION	
Warehouse, Showroom.....	\$50.00
SECURITY DEALER	
Sale of Stock, Bonds, Etc.....	\$50.00
SECURITY GUARD/PATROL SERVICES... *	
SERVICE BUSINESS	
All Business, Trades or Professions Engaged	
in a Business Activity for Profit or Gain not	
Taxed Herein.....*	
SHOESHINER PARLORS/REPAIRS.....*	
SIGN PAINTING, ERECTORS OR REPAIR.....*	
SPECIALTY MARKET OPERATOR	
Flea Market Operator, Exhibition Shows/Sales	
of Arts & Crafts, and Rummage Sales.....	\$200.00
SPECIALTY MARKET VENDOR	\$25.00
SUNDRIES (Soft Drinks or Tobacco Products)....	\$4.00
TAILORS OR SEAMSTRESS.....*	
TAXI SERVICES (per vehicle).....	\$15.00
TELEGRAPH COMPANY.....	\$50.00
TOBACCO WAREHOUSES.....	\$50.00
TRAVEL AGENCY.....*	
UNDERTAKERS, COFFIN DEALERS.....	\$50.00
UPHOLSTERY SHOP.....*	
WEAPONS	
Bowie Knives, Dirks, Daggers, Leaded Canes	
Knuckles, or Similar Weapons.....	\$200.00
Dealer in Firearms.....	\$50.00
* GROSS SALES/RECEIPTS - \$50.00 For the First \$15,000 Of Receipts, Plus \$.50 per each additional Thousand (minimum fee of \$50.00)	
SPECIALTY LICENSE/PERMITS	
Land use Permit.....	\$25.00
Going Out of Business Permit.....	\$50.00
Precious Metals Permit.....	\$10.00
Professional Solicitor.....	\$10.00