

			CURRENT	PROPOSED	% CHANGE
A					
(1)	ABSTRACT COMPANIES OR AGENTS .....		\$ 35.00	\$ 30.00	-14.3%
	(Title insurance policies. See: Insurance)				
(2)	ACADEMY OF MUSIC, over one teacher where music is taught but no		20.00	20.00	0.0%
(3)	ACCOUNTANTS. See: Professional.				
(4)	ADDING MACHINES, DICTAPHONES, TYPE-WRITERS, Etc., sale only .....		35.00	30.00	-14.3%
(5)	ADVERTISING OR ADVERTISING AGENT OR AGENCY, any and all kinds .....		50.00	50.00	0.0%
(6)	AIRPLANES:				
	a.	Charging compensation for flying passengers .....	50.00	50.00	0.0%
	b.	Dealers and manufacturers. See: Merchant.			
		See also: Manufacturers.			
	c.	Instruction in flying .....	50.00	50.00	0.0%
(7)	AMBULANCE SERVICE .....		20.00	20.00	0.0%
(8)	AMUSEMENT PARKS .....		200.00	200.00	0.0%
(9)	AMUSEMENT PARLORS, permanent location in building .....		50.00	50.00	0.0%
(10)	ANALYTICAL CHEMISTS. See: Professionals.				
(11)	ANIMAL EXHIBITIONS. See: Dog and Trained Animal Exhibition.				
(12)	AQUARIUMS .....		50.00	50.00	0.0%
(13)	APARTMENT HOUSES. See: Hotels, Apartments and Boardinghouses.				
(14)	ARCHERY RANGE .....		20.00	20.00	0.0%
(15)	ARMORED CAR SERVICE .....		20.00	20.00	0.0%
(16)	ARTISTS. See: Professionals.				
(17)	ASTROLOGERS, CLAIRVOYANTS, FORTUNE-TELLERS, PALMISTS,		200.00	200.00	0.0%
	(See also: Divine Healers)				
(18)	ASTRONOMERS, on streets, with telescope, charging fee, per week		10.00	10.00	0.0%
(19)	ATHLETIC CLUBS, giving athletic contests or exhibitions .....		30.00	30.00	0.0%
(20)	ATTORNEYS AT LAW. See: Professional.				
(21)	AUCTION SHOPS OR STORES, owner or manager of each .....		375.00	375.00	0.0%
	(See also: Real Estate Auctions)				
(22)	AUCTIONEERS, not to firm or corporation but to individual only:				
	a.	Per day .....	10.00	6.25	-37.5%
	b.	Per year .....	150.00	93.75	-37.5%
	(See also: Real Estate Auctions)				
(23)	AUTOMATIC AMUSEMENT MACHINES:				
	a.	Distributor .....	412.50	412.50	0.0%
	b.	Each machine .....	20.00	12.50	-37.5%
(24)	AUTOMATIC GAMES AND DEVICES (Pinball) .....		60.00	60.00	0.0%
(25)	AUTOMATIC TRADE MACHINES, where only incentive to operate the				
	a.	One cent (1¢) machine, each machine .....	2.00	1.25	-37.5%
	b.	Five cent (5¢) or more machine, each machine .....	10.00	6.25	-37.5%
	c.	Distributors .....	60.00	60.00	0.0%
	(See also: Cigarette Vending Machines)				
(26)	AUTOMATIC WEIGHING MACHINES, when operated for profit, each		4.00	2.50	-37.5%
	(See also: Weighing Machines)				
(27)	AUTOMOBILE DEALER, includes all motor vehicles:				
	(Separate business tax receipt for each classification)				
	a.	Display room and/or lot for new or used cars .....	50.00	50.00	0.0%
	b.	Paint, body and/or top shop .....	30.00	30.00	0.0%
	c.	Repair shop (Any and all kinds) .....	30.00	30.00	0.0%

	d.	Washing, polishing and greasing .....	10.00	10.00	0.0%
	e.	Parking lots for rent:			
		1. 1 to 25 cars .....	20.00	12.50	-37.5%
		2. Over 25 cars .....	40.00	25.00	-37.5%
	f.	Wrecking service, hauling and salvaging .....	20.00	20.00	0.0%
		(See also: Parking Lots)			
(28)		AUTOMOBILE TRANSPORTATION (Taxi) .....	40.00	40.00	0.0%
		B			
(29)		BAKERIES, Mfr. or sales .....	100.00	100.00	0.0%
(30)		BALLS, CONCERTS, entertainment or exhibitions for which admission is	10.00	6.25	-37.5%
(31)		BARBERSHOP, each chair .....	20.00	12.50	-37.5%
(32)		BASEBALL GROUNDS OR PARKS, not municipal, where admission is			
	a.	Each game .....	10.00	6.25	-37.5%
	b.	Yearly .....	100.00	100.00	0.0%
(33)		BATHHOUSES .....	20.00	20.00	0.0%
(34)		BATHS, Russian, Turkish, vapor or steam .....	20.00	20.00	0.0%
(35)		BEACH EQUIPMENT, under permit to operate on beaches .....	200.00	200.00	0.0%
(36)		BEAUTY SHOPS:			
	a.	One to three operators .....	60.00	37.50	-37.5%
	b.	Over three operators .....	80.00	50.00	-37.5%
(37)		BICYCLE SHOPS, cub cars and scootmobiles, renting and/or repairing .....	30.00	30.00	0.0%
(38)		BILLIARD (Pool table) ....	40.00	40.00	0.0%
(39)		BINGO .....	100.00	100.00	0.0%
		Business tax receipts to operate bingo will only be granted to nonprofit			
(40)		BIRDS AND TROPICAL FISH .....	30.00	30.00	0.0%
		(See also: Pet Shop)			
(41)		BLACKSMITH SHOPS, not pertaining to automobiles .....	15.00	15.00	0.0%
(42)		BLUEPRINTING, photostat and the like .....	20.00	20.00	0.0%
(43)		BOARDING AND ROOMING HOUSES. See: Hotels.			
(44)		BOAT HOUSES OR BOAT YARDS, owners or manager, keeping row boats,	30.00	30.00	0.0%
(45)		BOAT AND SHIP YARDS, permitting the operating of marine ways and			
	a.	Not exceeding \$10,000 .....	100.00	62.50	-37.5%
	b.	More than \$10,000, not exceeding \$25,000 .....	100.00	62.50	-37.5%
	c.	More than \$25,000, not exceeding \$50,000 .....	100.00	62.50	-37.5%
	d.	More than \$50,000, not exceeding \$100,000 .....	100.00	62.50	-37.5%
	e.	More than \$100,000 .....	100.00	62.50	-37.5%
(46)		BOATS—FERRY AND SIGHTSEEING, owners, operators or managers of			
	a.	Not exceeding ten passengers .....	20.00	12.50	-37.5%
	b.	More than ten passengers, not exceeding fifty .....	40.00	25.00	-37.5%
	c.	More than fifty passengers .....	60.00	37.50	-37.5%
(47)		BOATS, FOR HIRE, fish, cruise, charter .....	60.00	60.00	0.0%
(48)		BOATS—TOWING AND LIGHTERING, owners, operators or managers of			
	a.	For each barge or lighter in excess of the number of towboats taxed hereunder, or for each barge or lighter not permitted in connection with towboat .....	10.00	6.25	-37.5%
	b.	Not exceeding two towboats .....	20.00	12.50	-37.5%
	c.	More than two towboats .....	40.00	25.00	-37.5%
		(In the event a permit to operate such boats is required by ordinance of the Town, no such business tax receipts shall be issued until such permit has been obtained.)			

(49)	BOILER AND MACHINE SHOPS or foundries .....		50.00	50.00	0.0%
(50)	BOOK AGENTS. See: Agents. Also see: Canvassers and Solicitors.				
(51)	BOOTBLACK STANDS, each operator .....		3.00	1.88	-37.5%
(52)	BOWLING ALLEYS, each alley or skee ball .....		100.00	62.50	-37.5%
(53)	BROKER (Real estate) .....		100.00	100.00	0.0%
(54)	BUILDING AND LOAN ASSOCIATION .....		225.00	225.00	0.0%
(55)	BURGLAR ALARM COMPANIES OR AGENTS .....		30.00	30.00	0.0%
(56)	BUSINESS ADVISOR—CONSULTANT .....		100.00	100.00	0.0%
(57)	BUSES. See: Automobile Transportation.				
(58)	BUSINESS COLLEGES .....		50.00	50.00	0.0%
(59)	BUTCHERS. See: Markets.				
C					
(60)	CABINET MAKERS, upholsterers, refinishers and/or woodworkers .....		30.00	30.00	0.0%
(61)	CAFETERIAS. See: Restaurants.				
(62)	CANVASSERS OR SOLICITORS:				
	a.	Intrastate .....	100.00	100.00	0.0%
	b.	Out of state .....	200.00	200.00	0.0%
(63)	CARNIVALS, including sideshows, incident thereto:				
	a.	Per week or fraction thereof .....	375.00	312.50	-16.7%
	b.	Concessions, such as cane racks, knife racks, stands, etc., each, per day .....	10.00	6.25	-37.5%
(64)	CARPENTER SHOPS, WOODWORKERS, REFINISHERS, Etc. ....		30.00	30.00	0.0%
(65)	CARPET AND RUG CLEANING COMPANIES, not connected with laundries		50.00	50.00	0.0%
(66)	CATERER .....		20.00	20.00	0.0%
(67)	CHIROPODISTS. See: Professional.				
(68)	CHIROPRACTORS. See: Professional.				
(69)	RESERVED.				
(70)	CIRCULAR OR HANDBILL DISTRIBUTOR .....		200.00	200.00	0.0%
	(See also: Advertising)				
(71)	CIRCUS PARADES:				
	a.	Where show is held inside Town .....	50.00	50.00	0.0%
	b.	Where show is held outside Town .....	200.00	200.00	0.0%
(72)	CIRCUSES, under one tent where one admission charged:				
	a.	First day .....	225.00	187.50	-16.7%
	b.	Each succeeding day .....	200.00	125.00	-37.5%
	c.	Each concession or booth, per day .....	10.00	6.25	-37.5%
	d.	Each side show, per day .....	10.00	6.25	-37.5%
(73)	CIVIL ENGINEERS. See: Professional.				
(74)	CLAIRVOYANTS. See: Astrologers.				
(75)	CLOSING OUT SALES:				
	a.	For period not exceeding 15 days .....	50.00	31.25	-37.5%
	b.	For period not exceeding 30 days .....	100.00	62.50	-37.5%
	c.	For period not exceeding 60 days .....	150.00	93.75	-37.5%
	d.	Additional fee of \$1.00 per \$1,000 of inventory price.			
(76)	COIN-OPERATED DEVICES. See: Items (23), (24), (25), (26), (69), (162).				
(77)	COAL AND ICE DELIVERY TRUCKS OR WAGONS, each .....		20.00	20.00	0.0%
(78)	COCONUTS, buying and handling .....		20.00	20.00	0.0%
(79)	COLD STORAGE BUSINESS .....		50.00	50.00	0.0%
(80)	COLLECTION AND CLAIM AGENCIES, other than lawyers .....		50.00	50.00	0.0%
(81)	COLONIC IRRIGATIONISTS AND PHYSIOTHERAPISTS. See: Professional.				
(82)	COMMISSION MERCHANTS .....		50.00	50.00	0.0%

	(See also: Merchants)				
(83)	CONCERTS. See: Balls.				
(84)	CONCRETE MIXER TRUCKS, each .....		20.00	12.50	-37.5%
(85)	CONTRACTORS:				
	a.	General .....	150.00	150.00	0.0%
	b.	Electrical .....	100.00	100.00	0.0%
	c.	Plumbing .....	100.00	100.00	0.0%
	d.	All others .....	80.00	80.00	0.0%
(86)	CONVALESCENT HOMES, not sanitariums .....		40.00	40.00	0.0%
(87)	COPPERSMITHS, platers of silver, nickel, etc., shop or agents .....		50.00	50.00	0.0%
(88)	COTTAGES, Rental, where two or more rental cottages operated as a		4.00	4.00	0.0%
(89)	CREDIT ASSOCIATIONS, firms or corporations .....		50.00	50.00	0.0%
	D				
(90)	DAIRIES .....		50.00	50.00	0.0%
(91)	DANCE HALLS, for profit .....		50.00	50.00	0.0%
	(See also: Balls)				
(92)	DANCING CLUBS, or groups holding dances for profit, per dance .....		4.00	4.00	0.0%
(93)	DANCING SCHOOLS .....		20.00	20.00	0.0%
(94)	DEALERS, in secondhand goods .....		50.00	50.00	0.0%
(95)	DECORATORS, bunting, flag and pennants .....		50.00	50.00	0.0%
(96)	DELIVERY SERVICE, by automobile, bicycle, or motorcycle, each vehicle		20.00	12.50	-37.5%
(97)	DENTIST. See: Professional.				
(98)	DETECTIVE OR INVESTIGATOR. See: Professionals.				
(99)	DIETICIAN. See: Professionals.				
(100)	DIRECTORIES, Town, County or State, making or offering for sale .....		100.00	100.00	0.0%
(101)	DISTRIBUTOR:				
	a.	Automatic trade machines (not otherwise listed) .....	100.00	100.00	0.0%
	b.	Automatic amusement machines .....	200.00	200.00	0.0%
	c.	Cigarette vending machines .....	200.00	200.00	0.0%
	d.	Metered radios .....	200.00	200.00	0.0%
(102)	DIVINE HEALERS .....		300.00	300.00	0.0%
	(See also: Item (17))				
(103)	DOCTOR, PHYSICIAN. See: Professionals.				
(104)	DOG OR TRAINED ANIMAL EXHIBITION:				
	a.	Per day .....	50.00	31.25	-37.5%
	b.	Per week .....	150.00	93.75	-37.5%
(105)	DRAFTSMAN, not employed by registered architect or engineer .....		40.00	40.00	0.0%
(106)	DRESSMAKING SHOPS, where no material sold .....		20.00	20.00	0.0%
(107)	DRY CLEANING:				
	a.	Pick-up station .....	50.00	50.00	0.0%
	b.	From truck .....	70.00	70.00	0.0%
	E				
(108)	ELECTRIC LIGHT AND POWER COMPANIES .....		200.00	200.00	0.0%
(109)	ELECTRICAL OR MECHANICAL ENGINEER. See: Professionals.				
(110)	ELECTROLOGIST. See: Professionals.				
(111)	EMIGRANT AGENTS, including any agent, solicitor or recruiter engaged		3,125.00	3,125.00	0.0%
(112)	EMPLOYMENT AGENCY .....		50.00	50.00	0.0%
(113)	ENGRAVERS, LITHOGRAPHERS PRINTING and/or JOB PRINTING .....		50.00	50.00	0.0%
(114)	ENTERTAINMENT, BARS, Etc. ....		50.00	50.00	0.0%

(115)	EXHIBITS, FREAK or other curiosity, per week or part thereof .....		100.00	100.00	0.0%
(116)	EXPRESS COMPANIES, on intrastate business only .....		100.00	100.00	0.0%
	F				
(117)	FAITH HEALERS. See: Item (17).				
(118)	FERRIS WHEEL or amusement devices, per week .....		100.00	100.00	0.0%
(119)	FERTILIZER, manufacture or mixing plant .....		100.00	100.00	0.0%
(120)	FINANCIAL INSTITUTIONS OR COMPANIES:				
	a.	Banks and Trust Companies .....	225.00	225.00	0.0%
	b.	Building and Loan Associations .....	200.00	200.00	0.0%
	c.	Finance and Discount Companies, liquidating accounts whether purchased or not .....	200.00	200.00	0.0%
	d.	Moneylenders, pawnbrokers, and all persons, firms or corporations (except banks or bankers) whose business includes or consists of taking, buying or selling assignments of, or contracts for, the purchase, sale, transfer or assignment of, wages or salaries, earned or to be earned in the future, by any other person, firm or corporation, per year or fraction thereof .....	262.50	262.50	0.0%
	e.	Mortgage Loan Company or Agent (lending money other than own and charging fee in connection therewith) .....	100.00	100.00	0.0%
	f.	Personal Finance Companies .....	200.00	200.00	0.0%
(121)	FIRE AND WRECK SALES .....		50.00	50.00	0.0%
(122)	FIRE EXTINGUISHER SERVICE .....		30.00	30.00	0.0%
(123)	FISH MARKET. See: Market.				
(124)	FISH PEDDLER. See: Peddlers.				
(125)	FISHING PIER .....		200.00	200.00	0.0%
(126)	FLORIST .....		70.00	70.00	0.0%
(127)	FLOWER SHOP, selling cut flowers only .....		20.00	20.00	0.0%
(128)	FORTUNETELLERS. See: Astrologers.				
(129)	FRUITS AND VEGETABLES: (See also: Produce Merchants)				
	a.	Retail place of business. See: Merchant.			
	b.	Trucks or moving vehicles, selling wholesale or retail, where fruits or vegetables not raised by the owner of vehicle, and where no local place of business is maintained in Town .....	50.00	50.00	0.0%
	c.	Freight cars, selling from, per car, payable regardless of whether fruits or vegetables were grown by seller .....	20.00	20.00	0.0%
	d.	Pushcarts, selling from, (subject to health regulations) .....	50.00	50.00	0.0%
	G				
(130)	GARDENERS AND CARETAKERS:				
	a.	First vehicle .....	20.00	12.50	-37.5%
	b.	Each additional vehicle .....	10.00	6.25	-37.5%
(131)	GAS COMPANIES:				

	a.	Through pipelines .....	200.00	200.00	0.0%
	b.	Gas, bottled .....	70.00	70.00	0.0%
(132)	GASOLINE SERVICE STATIONS:				
	a.	First pump .....	20.00	12.50	-37.5%
	b.	Each additional pump .....	10.00	6.25	-37.5%
		(Merchant's license is compulsory if anything sold except petroleum products)			
(133)	GASOLINE, WHOLESALE .....		20.00	20.00	0.0%
	(See also: Oil)				
(134)	GOLF COURSES AND DRIVING RANGES .....		50.00	50.00	0.0%
(135)	GRAVEL, SAND, MUCK, MARL, DIRT, dealers or salesmen .....		20.00	20.00	0.0%
	H				
(136)	HALLS FOR HIRE, public .....		10.00	10.00	0.0%
(137)	HANDBILL DISTRIBUTOR. See: Circular or Handbill Distributor.				
(138)	HAWKERS. See: Peddlers. See also: Canvassers.				
(139)	HERBALISTS, (except duly licensed physicians), professing to cure		300.00	300.00	0.0%
(140)	HOMEOPATHIC PHYSICIAN. See: Professionals.				
(141)	HOSPITALS AND SANITARIUMS .....		100.00	100.00	0.0%
(142)	HOSPITALS FOR ANIMALS .....		40.00	40.00	0.0%
(143)	HOTELS:				
	a.	Per room or hotel room .....	3.00	1.88	-37.5%
	b.	One bedroom apartment .....	6.00	3.75	-37.5%
	c.	Efficiencies .....	4.00	2.50	-37.5%
(144)	HOUSE CLEANERS, including window service, not domestic .....		60.00	60.00	0.0%
(145)	HYPNOTISTS. See: Astrologers.				
	I				
(146)	ICE CREAM VENDORS:				
	a.	Retail .....	100.00	100.00	0.0%
	b.	From truck .....	200.00	200.00	0.0%
(147)	ICE MANUFACTURING OR STORAGE .....		225.00	225.00	0.0%
(148)	ICE PEDDLING WAGON. See: Coal and Ice Wagon. See also: Peddlers.				
(149)	INSURANCE, each company .....		50.00	31.25	-37.5%
	a.	However, companies writing more than one kind or class of insurance shall pay, for each class thereof .....	50.00	31.25	-37.5%
		For the purposes of this classification, the various kinds of classes of insurance are hereby defined to be as follows: Casualty and Liability, Fire, Industrial and Funeral Benefits and Life. In the event there shall be more than one local agent representing an insurance company in the selling of any one of the above kinds or classes of insurance, on account of each separate agency .....	50.00	31.25	-37.5%
	b.	For the purpose of taxation under this classification, insurance companies are classified and defined as follows:			

		1. Casualty and liability insurance companies, including bonding companies, writing: (a) accident and health insurance only, on annual, semi-annual or quarterly premium paying basis, and; (b) bonds, including fidelity, court, contract and surety bonds and financial guarantee, and title insurance or guarantees; (c) burglary insurance, including residence, bank stocks, bonds and securities, safe burglar and hold-up and messenger robbery; (d) liability insurance, including employers, public and other forms of liability insurance and automobile liability for personal injury, property damage and collision; (e) plate glass insurance; (f) workman's collective insurance issued to employers of labor.			
		2. Fire insurance companies, writing policies of insurance against hazards of fire, tornado, and windstorms, use and occupancy, profits, rents, lease hold, insurrection, riot and civil commotion, sprinkler leakage, rain, fire, theft, automobile collision; and marine cargoes and hulls, and rail, mail and express shipments, against fire, collision, stranding or sinking.			
		3. Industrial insurance companies (including funeral benefit associations or companies) writing life and/or accident and health insurance and funeral benefits on a weekly, bimonthly premium paying basis.			
		4. Life insurance companies, writing life insurance with or without disability clauses or accident and health features as a part of the policy contract upon an annual, semi-annual or quarter-annual premium paying basis.			
	c.	In addition to the tax of \$50.00 per company, the following amounts shall be paid:			
		1. Adjuster .....	30.00	18.75	-37.5%
		2. Rate maker or rate agent, traveling .....	30.00	18.75	-37.5%
		3. Solicitor, not a member of the firm or not an officer of an agency .....	20.00	12.50	-37.5%
		4. Solicitor, not operating out of or working for insurance agency located in Town .....	20.00	12.50	-37.5%
(150)		INTERIOR DECORATORS .....	60.00	60.00	0.0%
(151)		ITINERANT MUSICIANS. See: Musicians, Street.			
		(152) ITINERANT PEDDLERS. See: Peddlers.			
(153)		JEWELRY DEALERS, who buy and sell old gold and silver and other State law reference—Records required; holding period for precious	50.00	50.00	0.0%
(154)		JEWELRY SHOP. See: Merchant.			
		Watch and jewelry repairing, separate business tax receipt required .....	50.00	50.00	0.0%

(155)	JOB PRINTING, lithographing, embossing, book making, etc. ....	50.00	50.00	0.0%
(156)	JUNK DEALERS, local, all junk dealers shall keep a permanent record of	625.00	625.00	0.0%
(157)	JUNK DEALERS, itinerant:			
	a. For one or two trucks .....	20.00	12.50	-37.5%
	b. For each additional truck .....	10.00	6.25	-37.5%
	K			
(158)	KEROSENE AND WHITE GASOLINE DEALERS, from trucks .....	20.00	20.00	0.0%
(159)	KNIFE AND SCISSORS SHARPENER .....	10.00	10.00	0.0%
	L			
(160)	LABORATORY TECHNICIAN. See: Professionals.			
(161)	LANDSCAPING ARCHITECT. See: Professionals.			
(162)	LAUNDROMATS .....	187.50	187.50	0.0%
(163)	LAUNDRIES, HAND, employing over three persons .....	20.00	20.00	0.0%
(164)	LAUNDRIES OR LAUNDRY AGENCY:			
	a. Plant .....	50.00	50.00	0.0%
	b. Pick-up .....	20.00	20.00	0.0%
(165)	LAWN SERVICE:			
	a. Only .....	30.00	30.00	0.0%
	b. Including power spraying .....	40.00	40.00	0.0%
	c. Including power spraying and landscaping .....	70.00	70.00	0.0%
(166)	LITHOGRAPHERS, PRINTERS, ENGRAVERS, EMBOSSEERS .....	50.00	50.00	0.0%
	(See also: Job Printing)			
(167)	LIVERY STABLES:			
	a. One to nine horses or mules .....	50.00	31.25	-37.5%
	b. Ten or more horses or mules .....	100.00	62.50	-37.5%
(168)	LOCKSMITHS AND KEYSMITHS. See: Repair Shop.			
	M			
(169)	MACHINE SHOPS, not working on automobiles .....	70.00	70.00	0.0%
(170)	MANUFACTURE AND MANUFACTURING, each plant:			
	(Employing includes owner and operators)			
	a. Employing 1 to 5 people .....	40.00	25.00	-37.5%
	b. Employing 6 to 10 people .....	70.00	43.75	-37.5%
	c. Employing over 10 people .....	150.00	93.75	-37.5%
(171)	MARKETS (Meat, fish, poultry) .....	40.00	40.00	0.0%
(172)	MASSEUR OR MASSEUSE .....	20.00	20.00	0.0%
(173)	MEAT AND MEAT PRODUCTS, packinghouses or storage .....	50.00	50.00	0.0%
	Retail. See: Markets. Wholesale. See: Merchant.			
(174)	MEDICINE, PATENT:			
	a. Persons distributing advertising matter .....	450.00	450.00	0.0%
	b. Vaudeville acts for advertising vendors:			
	1. First day .....	225.00	187.50	-16.7%
	2. Each succeeding day, per day .....	200.00	125.00	-37.5%
(175)	MEDIUMS. See: Astrologers.			
(176)	MENTAL HEALERS OR PRACTITIONERS. See: Clairvoyants and			
(177)	MERCHANTS:			
	a. Stock less than \$3,000.00 .....	60.00	37.50	-37.5%
	b. Stock \$3,000.00—\$10,000.00 .....	80.00	50.00	-37.5%



	c.	Stock \$10,000.00—\$20,000.00 .....	100.00	62.50	-37.5%
	d.	Stock \$20,000.00—\$30,000.00 .....	150.00	93.75	-37.5%
	e.	Stock \$30,000.00—\$50,000.00 .....	187.50	156.25	-16.7%
(178)	MERRY-GO-ROUNDS, per week .....		200.00	200.00	0.0%
(179)	MESSENGER SERVICE, exclusive of telegrams .....		10.00	10.00	0.0%
(180)	MIND READERS. See: Astrologers.				
(181)	MINIATURE GOLF LINKS .....		50.00	50.00	0.0%
(182)	MINSTREL SHOWS, under canvas:				
	a.	First day .....	200.00	125.00	-37.5%
	b.	Each succeeding day, per day .....	50.00	31.25	-37.5%
(183)	MOTORCYCLE, MOTOR SCOOTER, Etc., dealer or agent .....		50.00	50.00	0.0%
(184)	MOTORCYCLE REPAIR SHOPS. See: Repair Shop.				
(185)	MOTORDROMES .....		100.00	100.00	0.0%
(186)	MOVING PICTURE, or other theatre or places of amusement, per				
	a.	Under 500 seats .....	100.00	62.50	-37.5%
	b.	Over 500 seats .....	200.00	125.00	-37.5%
(187)	MULTIGRAPHING, MIMEOGRAPHING OR LETTER WRITING .....		20.00	20.00	0.0%
(188)	MUSIC INSTALLATIONS, wired service, per installation .....		20.00	20.00	0.0%
(189)	MUSICAL DEVICES:				
	a.	Operator of mechanically operated, whether operated in connection with or separate from any other business (business tax receipt tag must be displayed on each machine) .....	30.00	30.00	0.0%
	b.	Distributor of .....	120.00	120.00	0.0%
(190)	MUSICIANS, STREET (with police permit) each, per week .....		20.00	20.00	0.0%
	N				
(191)	NAPRAPATH AND NATUROPATH. See: Professionals.				
(192)	NEON SIGNS. See: Signs.				
(193)	NEWSPAPER:				
	a.	Daily .....	50.00	50.00	0.0%
	b.	Weekly and monthly .....	20.00	20.00	0.0%
(194)	RESERVED.				
(195)	NEWSPAPER PEDDLERS .....		10.00	10.00	0.0%
(196)	NEWSSTANDS, where papers and periodicals are sold. See: Merchants.				
(197)	NIGHTCLUBS .....		150.00	150.00	0.0%
(198)	NOVELTY WORKS. See: Manufacturer.				
(199)	NURSERY, CHILDREN'S DAY .....		20.00	20.00	0.0%
(200)	NURSERY, shrubs, trees and plants sold .....		20.00	20.00	0.0%
(201)	NURSING HOMES. See: Convalescent Homes.				
	O				
(202)	OILS:				
	a.	Wholesale (See also: Gasoline) .....	20.00	20.00	0.0%
	b.	Peddlers of oil or kerosene, each wagon .....	20.00	20.00	0.0%
(203)	OPTICIAN, OPTOMETRIST OR OCULIST. See: Professionals.				
(204)	OSTEOPATH. See: Professionals.				
	P				
(205)	PACKINGHOUSE.				

	a.	Citrus fruits .....	40.00	40.00	0.0%
	b.	Salted or smoked meats or fish .....	40.00	40.00	0.0%
	c.	Vegetables .....	40.00	40.00	0.0%
(206)	PALMISTS. See: Astrologers.				
(207)	PARKING LOTS:				
	a.	One to twenty-five cars .....	50.00	31.25	-37.5%
	b.	Twenty-five and over .....	120.00	75.00	-37.5%
	c.	For rent.			
	(See also: Automobile Dealers)				
(208)	PARCEL DELIVERY SERVICE, each vehicle .....		20.00	20.00	0.0%
(209)	PAWNBROKERS .....		262.50	262.50	0.0%
(210)	PEDDLERS, HAWKERS OR ITINERANT VENDORS .....		200.00	200.00	0.0%
	(See also: Canvassers and Solicitors)				
(211)	PEDIATRICIANS. See: Professionals.				
(212)	PED-L-CRAFT, SMALL BOATS (Sail, row or motor) for rent, each location		60.00	60.00	0.0%
(213)	PET SHOP, birds, fish and pets .....		50.00	50.00	0.0%
(214)	PHONOGRAPHS, radios and musical instruments. See: Merchant.				
(215)	PHOTO SHOPS, photographers, developing, blueprinting or photostat		50.00	50.00	0.0%
(216)	PHOTOGRAPHERS, picture agents or portrait solicitors, having no taxed		50.00	50.00	0.0%
(217)	PHRENOLOGISTS. See: Astrologers.				
(218)	PIANO TUNERS .....		4.00	4.00	0.0%
(219)	PINBALL MACHINES. See: Items (23), (24), (248).				
(220)	POOLROOMS. See: Billiards.				
(221)	POPCORN OR PEANUT STANDS. See: Merchant.				
(222)	PRINTING. See: Job Printing. See also: Lithographers.				
(223)	PRIVATE SCHOOLS:				
	a.	Less than twenty-five pupils .....	40.00	25.00	-37.5%
	b.	More than twenty-five pupils .....	100.00	62.50	-37.5%
(224)	PRODUCE MERCHANTS, selling at retail or wholesale fruits or vegetables				
	a.	No fixed location .....	50.00	50.00	0.0%
	b.	Selling from fixed location, wholesale .....	50.00	50.00	0.0%
	(See: Vehicles. See also: Wholesale Produce)				
(225)	PROFESSIONALS, all .....		100.00	100.00	0.0%
(226)	PROMOTERS:				
	a.	Entertainment, sports or contests .....	50.00	50.00	0.0%
	b.	Selling stocks, bonds, etc. ....	50.00	50.00	0.0%
(227)	PSYCHIATRIST. See: Professional.				
(228)	PUBLIC STENOGRAPHER .....		20.00	20.00	0.0%
	R				
(229)	RADIO-TV REPAIR AND RENTAL .....		50.00	50.00	0.0%
(230)	RAILROAD COMPANIES, whose tracks extend into or through corporated		450.00	450.00	0.0%
(231)	REAL ESTATE AUCTIONS, per day or part thereof .....		50.00	50.00	0.0%
	(See also: Auction Shops and Auctioneers)				
(232)	REAL ESTATE SALESMAN .....		50.00	50.00	0.0%
(233)	RENTAL PROPERTY				
	a.	Dock space or mooring .....	6.00	6.00	0.0%
	b.	Single-family home .....	6.00	6.00	0.0%
	c.	Duplex, per unit .....	6.00	6.00	0.0%
	d.	Triplex, per unit .....	6.00	6.00	0.0%
	e.	Condominium unit .....	6.00	6.00	0.0%
	f.	Other, per unit .....	6.00	6.00	0.0%

	The business tax receipt for any rental property shall in no event exceed				
(233)	REPAIR SHOPS:				
	a.	Automobile and or motor vehicle .....	50.00	50.00	0.0%
	b.	Battery repair .....	50.00	50.00	0.0%
	c.	Bicycle, cub cars and scootmobiles .....	50.00	50.00	0.0%
	d.	Boiler and steam engine .....	50.00	50.00	0.0%
	e.	Jewelry and watch repair .....	50.00	50.00	0.0%
	f.	Keys, locks, knives, lawnmowers, sharpening and grinding .....	50.00	50.00	0.0%
	g.	Motorcycle and/or bicycle .....	50.00	50.00	0.0%
	h.	Radio and phonograph and electrical appliances .....	50.00	50.00	0.0%
	i.	Shoe repair and bootblack .....	50.00	50.00	0.0%
	j.	Typewriter, dictaphone, adding machine, etc. ....	50.00	50.00	0.0%
	k.	Unclassified .....	50.00	50.00	0.0%
	l.	Vulcanizing, tire repairing, retreading .....	50.00	50.00	0.0%
(234)	RESIDENT AGENT, for out-of-town firms. See: Agency				
(235)	RESTAURANT, capacity:				
	a.	1 to 15 .....	50.00	31.25	-37.5%
	b.	16 to 50 .....	150.00	93.75	-37.5%
	c.	51 to 150 .....	187.50	156.25	-16.7%
	d.	Over 150 .....	375.00	312.50	-16.7%
(236)	RIDING ACADEMIES .....				50.00 50.00 0.0%
(237)	RINKS, bicycle, skating or other .....				225.00 225.00 0.0%
	(See also: Skating Rinks, Itinerant)				
	S				
(238)	SANITARIUMS .....				200.00 200.00 0.0%
(239)	SCHOOL OF INSTRUCTION FOR ARTISANS, workers, etc. ....				50.00 50.00 0.0%
(240)	SEWING MACHINE AGENTS OR DEALERS. See: Merchant. See also: Agent.				
(241)	SHIP AND SHIPPING, agents or representatives .....				50.00 50.00 0.0%

(242)	SHOE REPAIR SHOP, including bootblack stand. See: Bootblack Stands. See also: Repair Shop.				
(243)	SHOOTING GALLERY, not to be operated after 11 p.m. ....		100.00	100.00	0.0%
(244)	SIGN PAINTERS, Commercial, buildings, billboards, etc. (Insurance required) ....		50.00	50.00	0.0%
(245)	SIGNS, COMMERCIAL, showcards, etc., shop work only ....		20.00	20.00	0.0%
(246)	SIGNS, NEON, (Insurance required), additional ....		20.00	20.00	0.0%
(247)	SKATING RINKS, itinerant ....		300.00	300.00	0.0%
	(See also: Rinks)				
(248)	SKILL PINBALL SLOT VENDING MACHINES ....		20.00	20.00	0.0%
(249)	SOFT DRINKS:				
	a.	Manufacturers ....	150.00	150.00	0.0%
	b.	Where storage facilities in city only ....	100.00	100.00	0.0%
(250)	SOLARIUMS ....		20.00	20.00	0.0%
(251)	SOLICITORS. See: Canvassers and Solicitors.				
(252)	STABLES, for keeping or renting of livestock. See: Livery Stables.				
(253)	STORAGE WAREHOUSE OR ROOMS, for hire ....		50.00	50.00	0.0%
(254)	SUPERINTENDENT OR SUPERVISOR OF CONSTRUCTION. See: Contractor.				
	T				
(255)	TAILORS ....		50.00	50.00	0.0%
(256)	TAX COLLECTION AGENCIES ....		50.00	50.00	0.0%
(257)	TAXICABS. See: Automobile Transportation.				
(258)	TAXIDERMIST or agents for, in addition to any other license ....		20.00	20.00	0.0%
(259)	TELEGRAPH COMPANY:				
	a.	With teletype machines ....	375.00	375.00	0.0%
	b.	Without teletype machines ....	225.00	225.00	0.0%
	c.	Branch office ....	150.00	150.00	0.0%
(260)	TELEVISION SYSTEM AND COMPANIES, intrastate business only ....		375.00	375.00	0.0%
(261)	TELEVISION:				
	a.	Installation and repair service ....	30.00	30.00	0.0%
	b.	Renting sets ....	60.00	60.00	0.0%
(262)	TERMITE AND PEST EXTERMINATOR, (Insurance required) ....		30.00	30.00	0.0%
(263)	THEATRICAL DIRECTORS, who charge for services in directing local talent		30.00	30.00	0.0%
(264)	THEATRICAL OR DRAMATIC TROUPES OR COMPANIES, for profit where				

	a.	First day .....	30.00	18.75	-37.5%
	b.	Each succeeding day .....	20.00	12.50	-37.5%
(265)	TOOLS AND TOOL SUPPLIES. See: Merchants.				
(266)	TOWEL SUPPLY COMPANY, also diaper supply company .....		60.00	60.00	0.0%
(267)	TRAILER PARK, prohibited.				
(268)	TRANSPORTATION SERVICE: (See: Automotive Transportation. See also:				
	a.	Under ten vehicles .....	50.00	31.25	-37.5%
	b.	Over ten vehicles .....	100.00	62.50	-37.5%
(269)	TRAVEL BUREAU .....		50.00	50.00	0.0%
(270)	TRAVELING MOVING PICTURE SHOWS, per day .....		50.00	50.00	0.0%
(271)	TRUCKS AND MOVING VEHICLES, doing business from .....		200.00	200.00	0.0%
	(Does not apply where local business tax is paid on business in which				
(272)	TRUCKS, motor driven, also doing a freight transportation or transfer				
	a.	Not more than 1 ton .....	10.00	6.25	-37.5%
	b.	Not more than 2 tons .....	20.00	12.50	-37.5%
	c.	Not more than 4 tons .....	30.00	18.75	-37.5%
	d.	Of more than 4 tons capacity .....	40.00	31.25	-21.9%
		(Does not apply to trucks owned or operated by Town, State or County)			
(273)	TYPEWRITER, DICTAPHONE, ADDING MACHINE DEALER, shop only .....		50.00	50.00	0.0%
U					
(274)	U-DRIVE-IT CAR RENTALS:				
	a.	None on location .....	150.00	93.75	-37.5%
	b.	Up to 10 cars .....	225.00	187.50	-16.7%
	c.	Up to 21 cars .....	337.50	281.25	-16.7%
	d.	Up to 50 cars .....	450.00	375.00	-16.7%
	e.	Up to 100 cars .....	500.00	500.00	0.0%
	f.	Over 100 cars .....	Not permissible		
(275)	UNCLASSIFIED, not otherwise set out herein .....		100.00	100.00	0.0%
(276)	UNDERTAKERS OR EMBALMERS, including ambulance service .....		50.00	50.00	0.0%
(277)	UPHOLSTERER .....		50.00	50.00	0.0%
	(See also: Cabinet Makers, Upholsterers and Refinishers)				
(278)	VAUDEVILLE SHOWS. See: Moving Pictures. See also: Minstrels and				
(279)	VEHICLES, movable, from which goods, wares or merchandise are sold,		100.00	62.50	-37.5%
	(See: Produce Merchants. See also: Wholesale Produce)				
(280)	VENDORS, food, candy, peanuts, ice cream, soft drinks, popcorn,		20.00	20.00	0.0%
(281)	VENDING MACHINES, cigarette, candy, soft drinks, etc. ....		40.00	40.00	0.0%
(282)	VETERINARIAN. See: Professionals. See also: Hospitals for Animals.				
(283)	VULCANIZING, TIRE REPAIRING, RETREADING, Etc., for each place of		50.00	50.00	0.0%
W					
(284)	WATCH REPAIRING, separate or connected with other business .....		50.00	50.00	0.0%
(285)	WATCHMAN, public or private, more than one customer .....		20.00	20.00	0.0%
(286)	WATER, SOLD IN BOTTLES, each company or individual .....		10.00	10.00	0.0%
(287)	WEIGHING MACHINES, each machine, (business tax receipt or tag must		5.00	3.13	-37.5%
	(See also: Automatic Weighing Machines)				
(288)	WHOLESALE MERCHANDISE. See: Merchant.				
(289)	WHOLESALE PRODUCE: (See: Produce Merchants. See also: Vehicles)				
	a.	Merchants, fixed location .....	50.00	50.00	0.0%

	b.	Peddlers, selling or offering for sale, any fruits, vegetables or other produce or farm products not of their own production from any car, truck, or vehicle to any other person for the purpose of resale, for each such car or vehicle .....	50.00	31.25	-37.5%
(290)	WINDOW CLEANING AND HOUSE CLEANING COMPANY, not domestic		20.00	20.00	0.0%
(291)	WOODYARD .....		30.00	30.00	0.0%
Y					
(292)	YACHT BROKERS .....		50.00	50.00	0.0%