



**Town of Knightdale**  
 950 Steeple Square Court  
 Knightdale, NC 27545  
 Finance Department (919) 217-2212

Fees and charges are effective **July 1, 2011**

Privilege Licenses                      FY 2011 FY 2012

**Schedule A - Gross Receipts (Use Schedule A when Schedules B & C Do Not Apply)**

Unless otherwise contained in Schedule B or C, below, the tax on all trades, occupations, professions, businesses and franchises within the Town of Knightdale shall be based on gross sales/receipts as reported on the trades, occupations, professions, businesses and franchises North Carolina State Income Tax Return or square footage, whichever is greater in the following amounts.

	<u>Gross Sales / Receipts</u>	<u>License Fee</u>	<u>License Fee</u>
Flat Fee	\$0	\$20,000	\$ 25.00
Flat Fee	\$20,001	\$30,000	\$ 35.00
Flat Fee	\$30,001	\$50,000	\$ 50.00
Flat Fee	\$50,001	\$75,000	\$ 100.00
Flat Fee	\$75,001	\$100,000	\$ 100.00
Percentage of Annual Sales In Excess Of	\$100,000	0.05%	0.05%
Maximum License Fee - Not to Exceed	\$2,900,000	\$ 1,500.00	\$ 1,500.00
Example - Annual Sales	\$ 2,750,000		
Sales Up To	<u>100,000</u>		\$ 100.00
Excess Sales Over \$100,000	<u>\$ 2,650,000</u>	0.05%	<u>1,325.00</u>
Total Privilege License Fee			<u>\$ 1,425.00</u>

	<u>Square Footage</u>	<u>License Fee</u>	<u>License Fee</u>
Flat Fee	-	10,000	\$ 25.00
Flat Fee	10,001	20,000	\$ 35.00
Flat Fee	20,001	30,000	\$ 50.00
Flat Fee	30,001	40,000	\$ 100.00
Flat Fee	40,001	50,000	\$ 100.00
Percentage of Square Footage in Excess Of	50,000	0.05%	0.05%
Maximum License Fee - Not to Exceed	2,850,000	\$ 1,500.00	\$ 1,500.00
Example - Total Square Footage	200,000		
Square Footage Up To	<u>50,000</u>	\$ 100.00	\$ 100.00
Excess Square Footage Over 50,000	<u>150,000</u>	0.05%	<u>\$ 75.00</u>
Total Privilege License Fee			<u>\$ 175.00</u>

Pay whichever license fee is greater (sales or square footage). Do not pay both license fees.





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Privilege Licenses	FY 2011	FY 2012
Circus	\$ 25.00	\$ 25.00
Collection Agencies	\$ 50.00	\$ 50.00
* Contractors & Construction Companies	\$ 10.00	\$ 10.00
@ Dances and Athletic Events (Charging Admission more than \$0	\$ 25.00	\$ 25.00
Day Care Centers		
Less than 5 Children	\$ 10.00	\$ 10.00
5 - 50 Children	\$ 50.00	\$ 50.00
50 - 99 Children	\$ 100.00	\$ 100.00
100 - 149 Children	\$ 200.00	\$ 200.00
150 - 200 Children	\$ 300.00	\$ 300.00
More than 200 Children	\$ 400.00	\$ 400.00
Dry Cleaners	\$ 50.00	\$ 50.00
Electric Video Games, Per Machine	\$ 5.00	\$ 5.00
Electrician	\$ 50.00	\$ 50.00
Elevators - Repair	\$ 12.50	\$ 12.50
Elevators - Retail	\$ 100.00	\$ 100.00
Emigrant and Employment Agencies	\$ 100.00	\$ 100.00
Express Companies	\$ 30.00	\$ 30.00
Flea Market Operator	\$ 200.00	\$ 200.00
Flea Market Vendor	\$ 25.00	\$ 25.00
Fortune Tellers, Palmists, etc.	\$ 200.00	\$ 200.00
Gas, Oil, Oil Products	\$ 25.00	\$ 25.00
Gas, Oil, Oil Products (One Truck Personally Operated by Own	\$ 20.00	\$ 20.00
Heating & Air Conditioning Contractors, HVAC	\$ 50.00	\$ 50.00
Hotels, Motels, Per Room (Minimum \$25.00)	\$ 1.00	\$ 1.00
Ice Cream Dealers, Retail	\$ 2.50	\$ 2.50
Ice Cream Dealers, Wholesale	\$ 12.50	\$ 12.50
Itinerant Merchants	\$ 100.00	\$ 100.00
Itinerant Photographers	\$ 100.00	\$ 100.00
Junk Dealers	\$ 37.50	\$ 37.50
Laundry	\$ 50.00	\$ 50.00
Loan Companies	\$ 100.00	\$ 100.00
Monuments, Retail	\$ 10.00	\$ 10.00
Monuments, Solicitors	\$ 10.00	\$ 10.00
Motorcycle Dealers	\$ 12.50	\$ 12.50
Music Machines, Per Machine	\$ 5.00	\$ 5.00
Musical Instruments	\$ 10.00	\$ 10.00
Pawnbrokers	\$ 275.00	\$ 275.00
Peddlers and Solicitors:		
On Foot	\$ 10.00	\$ 10.00
With Vehicle	\$ 25.00	\$ 25.00
Farm Produce Only	\$ 25.00	\$ 25.00
Pinball Machines & Similar Amusements		
Plumbing	\$ 50.00	\$ 50.00



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Restaurants, Cafes, Cafeterias:		
0 - 4 Seats	\$ 25.00	\$ 25.00
5 or More Seats	\$ 42.50	\$ 42.50
Scrap Processors	\$ 50.00	\$ 50.00
Security Dealers	\$ 50.00	\$ 50.00
Specialty Market Operators	\$ 200.00	\$ 200.00
Sprinkler System, Retail	\$ 100.00	\$ 100.00
Sundries, Per Annum	\$ 5.00	\$ 5.00
Theater - Drive In	\$ 100.00	\$ 100.00
Theaters - Per Screen	\$ 200.00	\$ 200.00
Tobacco Warehouses	\$ 50.00	\$ 50.00
Trading Stamp Dealers	\$ 200.00	\$ 200.00
Undertakers	\$ 50.00	\$ 50.00
Video Rental or Sales	\$ 25.00	\$ 25.00
Weapons, Knives & Pistols:		
Firearms	\$ 50.00	\$ 50.00
Knives	\$ 200.00	\$ 200.00

@ Schools and Civic Organizations are Exempt from privilege licenses for dances and athletic events.

**Schedule C**

Christmas Trees	\$ 25.00	\$ 25.00
Exhibits and Trade Shows	\$ 100.00	\$ 100.00
Pumpkin Sales	\$ 25.00	\$ 25.00
Fireworks and Pyrotechnics	\$ 100.00	\$ 100.00
Internet Sweepstakes, Per Machine	\$ 500.00	\$ 500.00

**Schedule D - Exempt from Local Privilege License with State of North Carolina License**

Accountant - CPA	Optometrist
Architect	Osteopath
Attorney	Photographer
Bank	Physician
Chiropracist	Private Detective / Investigator
Chiropractor	Real Estate Appraiser
Dentist	Real Estate Broker
Engineer - Professional	Real Estate Loan Broker
Landscape Architect	Real Estate Salesperson
Mortician / Embalmer	Surgeon
Ophthalmologist	Surveyor - Land
Optician	Veterinarian