

Municipal Business Licenses

In addition to businesses licensed under old WV Code 11-12 and 11-13A, the following activities may be licensed in accordance with the WV Code section shown. These rates may increase as the state rates increase, but cannot exceed the state rates.

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Alcoholic Liquors		
Retail Liquor Sales	\$1,000.00 - Class A \$1,000.00 - Class B	60-3A-12(a) 60-3A-12(a)
Fraternal or veterans Organization or nonprofit Social club	\$375.00	60-7-6
Private Club		
Less than 1,000 members	\$500.00	60-7-6
More than 1,000 members	\$1,250.00	60-7-6
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Non-intoxicating Beer		
Retail Dealer - Class A (Restaurants, bars, and fraternal organizations)	\$150.00	11-16-9
Class B (Grocery Store, Chilled and Unchilled)	\$150.00	11-16-9
Distributor	\$1,000.00	11-16-9
Brewer	\$1,500.00	11-16-9

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Wine		
Retailers (Grocer)	\$150.00	60-8-3
Distributors (Wholesale)	\$2,500.00	60-8-3
Wine Tasting	\$50.00	60-8-3
Wine Sales Representative	\$50.00	60-8-3
Architects	\$25.00	30-12-8
Attorney	\$5.00	30-1-7
Auctioneer	\$15.00	19-2C-6
Barber, Beautician, Manicurist	\$25.00	30-27-4
Barber, Beautician School	\$250.00	30-27-8
Chiropractors	\$100.00	30-16-7
Contractors	\$150.00	21-11-8
Dental Corporation	\$50.00 Annually	30-4-4c
Dentists	\$20.00	30-4-17b
Embalmer & Funeral Director	\$15.00	30-6-6
Engineers	\$30.00	30-13-7
Foresters	\$5.00	30-19-7

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Funeral Establishment	\$75.00	30-6-13
Hearing Aid Fitters/Dealers	\$40.00	30-26-9
Hospitals		16-5B-4
5-49 Beds	\$20.00	
50-99 Beds	\$30.00	
100-199 Beds	\$40.00	
200 or more Beds	\$50.00	
Hotels, Motels, Boarding Houses Each bedroom in excess of 7	\$2.00 \$.25 each up to \$10.00	16-6-4
Insurance Broker	\$25.00	33-12-6
Insurance Company	\$50.00	33-3-13
Landscape Architects	\$50.00	30-22-7
Land Surveyor	\$20.00	30-13A-6
Medical Corporation	\$300.00 Annually	30-3-15
Midwives	\$10.00	30-15-5
Nursing Home Administrator	\$50.00	30-25-5
Nursing Homes	\$8.00/bed	16-5C-6
Occupational Therapist	\$5.00	30-28-15
Osteopathic Physician/Surgeon	\$10.00	30-14-10

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Personal Care Homes	\$4.00/bed	16-5C-6
Physical Therapist	\$35.00	30-20-8
Physicians, Surgeons, Podiatrist	\$50.00 every 2 years	30-3-12
Practical Nurses	\$5.00	30-7A-7
Certified Nursing Asst.		30-7A-1
Private Detective/Investigator	\$50.00	30-18-4
Psychologists	\$30.00 every 2 years	30-21-8
Radiological Technologist	\$20.00 every 2 years	30-23-7
Real Estate Broker	\$50.00	47-12-9
Real Estate Salesman	\$25.00	47-12-9
Registered Professional Nurse	\$5.00	30-7-6
Restaurants	\$2.00	16-6-4
Each 5 chairs or spaces where persons are fed in excess of 10	\$.25/section up to \$10.00	
Social Worker	\$5.00	30-30-10
Veterinarians	\$5.00	30-10-10

The following business classifications were taxed under Chapter 11, Article 12 and the tax was repealed and replaced by a State Business Franchise Registration Tax effective July 1, 1970. Municipalities may still impose a license tax, but it cannot be greater than that which the state imposed on January 1, 1970. Those maximum rates are as follows:

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Amusement or Music Devices		11-12-3
Less than 20:		
.01 Device	\$2.00 Each Device	
.05 Device	\$5.00 Each Device	
.10 Device	\$10.00 Each Device	
.10 Plus Device	\$12.50 Each Device	
More than 20:		
.01 Device	\$50.00	
.05 Device	\$150.00	
.10 Device	\$225.00	
.10 Plus Device	\$300.00	
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Baggage or parcel checking devices, Vibrator machines and toilet lockers, Sanitary napkins	\$.50	11-12-3
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Bagatelle table, first	\$25.00	11-12-14
Each additional table	\$15.00	
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Billiard or pool, first table	\$25.00	11-12-14
Each additional table	\$15.00	
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Bowling Alley, first alley	\$25.00	11-12-14
Each additional alley	\$15.00	
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Carnivals (street or other)		11-12-4
For each performance, Exhibit or entertainment	\$5.00 per week	
Riding Devices	\$10.00 per week	
Concession selling services, Goods, wares, merchandise, and Food	\$5.00 per week per concession	

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Games of skill	\$10.00 per week per concession	
Candy or merchandise wheels	\$25.00 per day	
NOTE: Each performance shall or may be required to have a separate license.		
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Circuses and other shows:		11-12-4
For each railroad car used to transport property or equipment	\$4.00 per day each day performance is given	
For each truck used to transport property or equipment	\$3.00 per day each day performance is given	
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Collection Agency	\$100.00	11-12-12
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Employment Agency	\$200.00	11-12-13
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Fortune Telling, Palmist, Phrenologist, Spiritualist, Clairvoyant, Mind Reader, Medium	\$200.00	11-12-6
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Hawker and Peddler		11-12-8
On Foot	\$10.00	
Vehicle not exceeding ½ ton	\$15.00	
Vehicle not exceeding 1 ton	\$50.00	
Vehicle not exceeding 2 tons	\$100.00	
More than 2 tons	\$150.00 plus \$100 for each additional Ton or fraction thereof	
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Itinerant Vendors	\$500.00	11-12-10
Junk Dealers		11-12-7
Resident junk dealer within City limits	\$25.00	
Resident junk dealer No yard for storing	\$25.00	
Resident junk dealer's agent	\$10.00	

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Itinerant junk collector	\$2.00	
Non-resident junk dealer	\$150.00	
Non-resident junk dealer's agent	\$150.00	
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Laundromats – Car Wash		11-12-3a 11-13a-2
1-5 Devices	\$15.00	
6-9 Devices	\$3.00 Each	
10 or more Devices	\$30.00	
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Pawnbroker	\$100.00	11-12-9
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Theaters and Public Shows		11-12-11
Over 30,000 population	\$160.00	
Over 20,000 but less than 30,000	\$125.00	
Over 10,000 but less than 20,000	\$100.00	
Over 5,000 but less than 10,000	\$40.00	
Over 2,000 but less than 5,000	\$20.00	
Less than 2,000	\$10.00	
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Trading Stamps (each county)	\$175.00	11-12-5
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Vending Machines, Merchandise Or Service Devices		11-12-3
Less than 20:		
.01 Device	\$2.00 Each Device	
.05 Device	\$5.00 Each Device	
.10 Device	\$10.00 Each Device	
.10 Plus Device	\$12.50 Each Device	
More than 20:		
.01 Device	\$50.00	
.05 Device	\$100.00	
.10 Device	\$150.00	
.10 Plus Device	\$250.00	

NOTE: If the license granted is for a period less than the fiscal year, the fee shall be computed quarterly in proportion to the remainder of the fiscal year.

The following store classifications were taxed under Chapter 11, Article 13A and the tax was repealed by a State Business Franchise Registration Tax effective July 1, 1970. Municipalities may still impose a license tax, but the rates cannot be greater than the following:

General Stores:

The term "General Store" shall be construed to mean and include any store or stores or any mercantile establishment or establishments, in which goods, wares, or merchandise or any kind are purchased, ordered, sold or offered for sale either at retail or wholesale.

1 to 5 stores	\$15.00 each
6 to 10 stores	\$40.00 each additional store
11 to 15 stores	\$80.00 each additional store
16 to 20 stores	\$120.00 each additional store
21 to 30 stores	\$160.00 each additional store
31 to 50 stores	\$400.00 each additional store
51 to 75 stores	\$800.00 each additional store
Over 75 stores	\$1,000.00 each additional store

Special Stores:

The term "Special Store" shall be construed to mean and include any store or stores or any mercantile establishment or establishments, in which goods, wares, or merchandise of any kind except cigarettes, tobacco products, and soft drinks are purchased, ordered, sold or offered for sale, either at retail or wholesale, and which contains no coin operated device, or devices, owned or operated by the store proprietor.

1 to 5 stores	\$5.00 each
6 to 10 stores	\$20.00 each additional store
11 to 15 stores	\$40.00 each additional store
16 to 20 stores	\$60.00 each additional store
21 to 30 stores	\$80.00 each additional store
31 to 50 stores	\$200.00 each additional store
51 to 75 stores	\$400.00 each additional store
Over 75 stores	\$500.00 each additional store
