

## Privilege License Fee Schedule

Listed below are Schedules A, B, C, & D. Review each section for the fee(s) that may apply to your business. Some businesses with various types of activities may be required to pay a fee under more than one section of the privilege license fee schedule. The license year runs from July 1 through June 30.

**Schedule A - Privilege License Fees Based on Flat Fees (regulated by the Town of Zebulon).**

Code	Description	Amount	Code	Description	Amount
100	Brokers-Not Otherwise Taxed or Exempt	\$50.00	115	Services-Not Otherwise Taxed or Exempt	\$50.00
101	Flea Market	\$200.00	116	Shooting Range	\$200.00
102	Golf Course or Driving Range	\$100.00	117	Tanning Salon-Per Unit	\$5.00
103	Hazardous Waste Facility	\$200.00	118	Tattoo or Body Piercing	\$200.00
	Lounges, Bars & Nightclubs		119	Trades-Not Otherwise Taxed or Exempt	\$50.00
104	No Live Entertainment	\$100.00	120	Vendor Produce Stand	\$25.00
105	Live Entertainment	\$200.00	121	Warehouse	\$100.00
106	Reserved		122	Wholesale-Not Otherwise Taxed or Exempt	\$50.00
	Rest Home or Skilled Nursing Facility		123	Reserved	
107	Less than 25 Beds	\$50.00		Day Care or Preschool	
108	25-49 Beds	\$100.00	124	Less than 50 Enrollees	\$50.00
109	50+ Beds	\$150.00	125	50-99 Enrollees	\$100.00
110	Reserved		126	100+ Enrollees	\$150.00
111	Manufacturing-Not Otherwise Taxed or Exempt	\$100.00	127	Reserved	
112	Mini-Storage Facility	\$50.00	128	Internet Café-Per Computer	\$200.00
113	Paid Parking Lot or Decl	\$100.00	129	Christmas Tree Lot Sales	\$25.00
114	Retail-Not Otherwise Taxed or Exempt	\$50.00			

**Schedule B – Privilege License Fees Regulated by the State of North Carolina.**

Code	Description	Amount	Code	Description	Amount
300	Advertising-Outdoor	\$35.00	317	Check Cashing Business	\$100.00
301	Advertising-Other	\$25.00	318	Chain Store	\$50.00
302	Amusements-Rides and/or Games	\$25.00	319	Circus or Carnival-Per Day	\$25.00
303	Amusements-Dances or Admission Charged	\$25.00	320	Collection Agency	\$50.00
304	Armored Car Service	\$20.00	321	Contractor-General, Paving, Insulation, or Landscape	\$10.00
305	Automatic Sprinkler Installation	\$100.00	322	Directory Company	\$250.00
306	Automobile Dealership	\$25.00	323	Dry Cleaner	\$50.00
	Automotive Equipment		324	Electrician	\$50.00
307	Retail	\$12.50	325	Electronic Video Game-Per Machine	\$5.00
308	Wholesale	\$37.50	326	Elevator Installation	\$100.00
309	Barber Shop-Per Operator	\$2.50	327	Employment Agency	\$100.00
310	Beauty Shop-Per Operator	\$2.50	328	Fire Arms Dealer	\$50.00
311	Bicycle-Sales and Accessories	\$25.00	329	Fortune Tellers and Palmists	\$100.00
312	Bowling Alley-Per Alley	\$10.00	330	Funeral Homes and Coffin Dealers	\$50.00
	Restaurant or Café		331	Garage/Car Repair	\$12.50
313	Less than 5 Seats	\$25.00	332	Gas Company-Subcontractor	\$50.00
314	5+ Seats	\$42.50	333	Heating or Mechanical Contractor	\$50.00
315	Camp Ground	\$12.50			
316	Car Wash	\$12.50			

**Schedule B (continued)**

Code	Description	Amount	Code	Description	Amount
334	Heating/Illuminating	\$50.00	351	Piano Sales	\$5.00
	Oil Distribution		352	Plumbing Contractor	\$50.00
335	Hotel/Motel-Per Room	\$1.00	353	Pool Tables	\$25.00
	(Minimum \$25.00)		354	Radios & TVs-Retail	\$5.00
336	Ice Cream-Retail Sales	\$2.50		and Repair	
337	Ice Cream-Manufacturer	\$12.50	355	Service Station	\$12.50
338	Knives, Daggers,	\$200.00	356	Sign Installation	\$25.00
	Slingshots, or similar		357	Specialty Market	\$200.00
339	Laundries and Linen	\$50.00		Operator	
	Supplies		358	Sprinkler System	\$100.00
340	Loan Agency or Broker	\$100.00		Installation	\$50.00
341	Manicurist-Per Operator	\$2.50	359	Sundries (soft drinks,	\$4.00
342	Motorcycles-Sales and	\$12.50		snacks, tobacco, etc.)	
	Accessories		360	Swimming Pool	\$25.00
343	Movie Theater-Per Screen	\$200.00	361	Taxi Cab Company-	\$15.00
344	Videos-Rental or Sales	\$25.00		Per Cab	
345	Movie Distribution	\$100.00	362	Telegraph Company	\$50.00
346	Music Machines-Per	\$5.00	363	Tobacco Warehouse	\$50.00
	Machine		364	Undertaker	\$50.00
347	Music Machine Repair	\$5.00	365	Farm Machinery Sales	\$100.00
348	Outdoor Theater	\$100.00	366	Junk or Scrap Metal	\$62.50
349	Packing House	\$100.00		Dealer	\$50.00
350	Pawnbroker	\$100.00			

**Schedule C – Businesses Exempt from Fees.**

The following activities are exempt from privilege license fees but must still obtain a privilege license with the Town of Zebulon. Exempt businesses engaging in non-exempt business activities, are required to pay the privilege license fee for those activities. *Example: The sale of computer hardware is exempt, however software sales and service are not exempt and the privilege license fees must be paid for those activities.*

Code	Description	Code	Description	Code	Description
500	Accountant	517	Distributing Motor Fuel	534	Osteopath
501	Alarm Systems-Installation		at Wholesale	535	Pest Control Applicators
502	Alarm Monitoring	518	Embalmers	536	Photographer
503	Appliances-Sales	519	Engineer	537	Physician
	and Rental	520	Flea Market Vendor	538	Private Detective or
504	Architect	521	Healers		Investigator
505	Art Festivals	522	Installment Paper Dealer	539	Railway Company
506	Attorney	523	Insurance Company	540	Real Estate Agent
507	Auctioneer	524	Landscape Architect	541	Real Estate Appraiser
508	Bank	525	Land Surveyor	542	Real Estate Loan Broker
509	Bondsmen	526	Merchandising Machines	543	Savings & Loan Association
510	Brewery	527	Morticians	544	Soft Drink Manufacturer
511	Bus Company	528	Motion Picture Making	545	Surgeon
512	Chiropractor	529	Newspaper	546	Telephone Company
513	Chiropractor	530	Office Equipment-Sales	547	Winery
514	Coop Market		and Rental	548	Vending Machine
515	Computers and Hardware-	531	Optician		Corporations
	Retail and Rental	532	Optometrist	549	Veterinarian
516	Dentist	533	Ophthalmologist	550	Non-Profit Organization

**Schedule D – Fees regulated by the State of North Carolina for the sale of beer and wine.**

Code	Description	Amount	Code	Description	Amount
700	Beer on Premises	\$15.00	705	Wholesale Dealer-	\$37.50
701	Beer off Premises	\$5.00		Wine Only	
702	Wine on Premises	\$15.00	706	Wholesale Dealer-	\$62.50
703	Wine off Premises	\$10.00		Beer and Wine	
704	Wholesale Dealer-	\$37.50			
	Beer Only				