APPENDIX A
BUSINESS CLASSIFICATIONS

Businesses are categorized into seven groups based upon their applicable tax rates. Examples of types of business included in each classification are provided.

<table>
<thead>
<tr>
<th>GROUP I</th>
<th>Taxed at a rate of $0.48 per $1,000 of Gross Receipts.</th>
<th>$24.00 Minimum Tax</th>
</tr>
</thead>
</table>

1. Manufacturers
2. Wholesalers
3. Retailers (including):
   - Christmas Tree Vendors
   - Farmers’ Markets
   - Gasoline Retailers
   - News Dealers
   - Operators of Vending Machines
   - Pawnbrokers
   - Peddlers or Itinerant Vendors
   - Pharmacies
   - Restaurants
   - Retail Stores

   A neighborhood service business operates from a fixed location of no more than 1,200 square feet, offers services primarily to the general public and not primarily to commercial entities and engages in one of the following business services:
   - Beauty and Barber Shops
   - Coin-operated Laundries
   - Consumer Electronic Repair including TVs & Radios
   - Dry Cleaning
   - Garment & Laundry Cleaning Services
   - Photographic Portrait Services
   - Shoe Shine or Repair
   - Upholstery and Furniture Repair

4. Neighborhood Service Business

   To encourage the establishment and growth of businesses providing neighborhood services, the City has assigned these businesses the lowest tax rate of $.48 per $1,000 of Gross Receipts.

<table>
<thead>
<tr>
<th>GROUP II</th>
<th>Taxed at a rate of $0.48 per $1,000 of Operating Costs.</th>
<th>$24.00 Minimum Tax</th>
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</thead>
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   Showrooms — Businesses that primarily display product samples and provide information intended to generate sales to occur outside the City.

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<tr>
<th>GROUP III</th>
<th>Taxed at a rate of $0.96 per $1,000 of Gross Receipts.</th>
<th>$48.00 Minimum Tax</th>
</tr>
</thead>
</table>

1. Contractors (including subcontractors)
2. Service Providers (including):
   - Advertising Agencies
   - Art Schools
   - Auto/Truck Services (including: Leasing, Repair, Washing, Wrecking)
   - Beauty Schools
   - Bookkeepers
   - Brokers of Personal Property

   Buses
   - Caterers
   - Check Cashing Services
   - Collection Agencies
   - Commercial Artists
   - Consultants
   - Copiers (non-production industries)
(GROUP III — continued)

Dance Schools
Data Processors
Employment Bureaus
Financial Service Providers
Fortune Tellers
Gardening
Health Clubs
Hotels
Interior Design Firms
Jewelry Repair
Landscaping
Laundries - Commercial
Linen Supplies - Commercial
Mailing Services
Massage Therapists
Modeling Studios
Office Services
Personal Property Repair and Services
Printers (non-production industries)
Private Detectives
Public Relation Agencies
Publishers of Classified Directories
Refuse Haulers
Security Agencies
Spas
Stenographers
Swap Meet Operators
Tailors

Taxis
Telephone Answering Services
Temporary Help Agencies
Theatrical Agents
Trade Schools
Transportation Providers
Travel Agents
Tree Care
Vocational Schools

3. Recreation and Entertainment Businesses (including):

   Arcades
   Auditoriums
   Bars
   Billiard Halls
   Card Clubs
   Carnivals
   Cocktail Lounges
   Concert Halls
   Discos
   Exhibition Halls
   Galleries
   Motion Picture Theaters
   Museums
   Night Clubs
   Playhouses
   Theaters
   Ticket Agents, Brokers and Salespersons
   Tours

GROUP IV  
Taxed at a rate of $1.44 per $1,000 of Operating Costs. $72.00 Minimum Tax

PRODUCTION INDUSTRIES:

1. Businesses:
   A. Motion Picture Industries
   Film Producers
   B. Publishing Industries
   Bookbinders
   Printers
   Typesetters
   Wholesalers
   C. Radio Broadcast Industries
   D. Television Broadcast Industries

2. Support activities for all of the above-listed industries:

   Cutting
   Editing
   Distribution (non-retail)
   Illustrating
   Producing
   Scoring
GROUP V
Taxed at a rate of $1.44 per $1,000 of Gross Receipts. $72.00 Minimum Tax

Professionals (including):
Accountants
Architects
Attorneys
Chiropractors
Dentists
Engineers
Morticians
Opticians
Optometrists
Pharmacists (contracted services)
Physicians
Real Estate Brokers
Teachers
Veterinarians

GROUP VI
Taxed at a rate of $1.44 per $1,000 of Gross Receipts $72.00 Minimum Tax

Lessors of Non-Residential Property (including):
Commercial Properties
Billboards
Office Buildings
Parking Lots
Storage Facilities
Warehouses

GROUP VII
Taxed at a rate of $0.96 per $1,000 of Operating Costs. $48.00 Minimum Tax

Corporate Headquarters or Office(s)

Any person who engages in a business consisting mainly of providing administrative or management services such as, but not limited to, recordkeeping, data processing, research, advertising, public relations, personnel administration, legal services and corporate management services to other locations where the operations of the same business are conducted which lead more directly to the production of gross receipts shall pay an annual business tax of ninety-six cents ($0.96) per one thousand dollars ($1,000.00) of operating costs.