|  |  |
| --- | --- |
|  | City of Dayton, Kentucky514 Sixth Avenue, Dayton, Kentucky 41074Phone (859) 491-1600 Fax: (859) 491-3538Website: www.DaytonKY.com |

Business License Tax Table

|  |  |
| --- | --- |
| **TOTAL GROSS RECEIPTS (Dollars)** | **AMOUNT OF TAX (Dollars)** |
| 0-500 | 25.00 |
| 501 - 5,000 | 70.00 |
| 5,001 - 10,000 | 100.00 |
| 10,001 - 25,000 | 140.00 |
| 25,001 - 50,000 | 170.00 |
| 50,001 -100,000 | 200.00 |
| 100,001 - 200,000 | 270.00 |
| 200,001 – 300,000 | 400.00 |
| 300,001 – 400,000 | 540.00 |
| 400,001 – 500,000 | 680.00 |
| 500,001 – 600,000 | 810.00 |
| 600,001 – 700,000 | 945.00 |
| 700,001 – 800,000 | 1,080.00 |
| 800,001 – 900,000 | 1,220.00 |
| 900,001 – 1,000,000 | 1,350.00 |
| 1,000,001 – 2,000,000 | 1,490.00 |
| 2,000,001 – 3,000,000 | 1,620.00 |
| 3,000,001 – 4,000,000 | 1,750.00 |
| 4,000,001 – 5,000,000 | 1,890.00 |
| 5,000,001 – and over | 2,030.00 |

**EXCEPTIONS:**

**(1)** Every person having coin-operated amusement and vending machines, as defined in this section, on his or her premises shall pay an annual license tax to the City in the amount of ten dollars ($10.00) per machine instead of the amounts listed in the table above.

**(2)** Every person engaged in the business of leasing or renting real property or portions thereof shall pay an annual license tax to the City in the amount of .01 times his or her gross receipts but not less than the amount of one hundred dollars ($100.00) instead of the amounts listed in the table above.

**(3)** Every person engaged as a vendor of fruit, ice cream, sherbet, peanuts, popcorn, candy, and other articles upon the street, shall pay a license tax as described in (E) below, but not less than the amount of fifty dollars ($50.00) per year or ten dollars ($10.00) per day instead of the amounts listed in the table above.

**(4)** Every person engaged in the business of selling fireworks shall pay an annual license tax to the City in the amount of one thousand dollars ($1,000.00) instead of the amounts listed in the table above.