



Town of Pineville
Business License Application
PO Box 249 Pineville, NC 28134
200 Dover Street
(704) 889-2291

The following regulations and classifications are taken from Article B, Business License Tax Ordinance of the Town of Pineville, and are intended solely as a summation. For additional or complete information, see Article B, Business License Tax Ordinance.

INSTRUCTIONS (Please read carefully)

- 1) **Who Must Pay Tax** - Any person who conducts business within the Town, either by maintaining a business location within the Town limits or, either personally or through agents, solicits business within the Town, or picks up and/or delivers goods or services within the Town limits, is liable for the Town's Business License Tax unless specifically exempted by Federal or State law or local ordinance. If a company or individual is engaged in more than one type of business activity within the Town, a separate license may be required for each type of business activity. A separate license is required for each business location in the Town limits.
- 2) **License Tax Due Date** - The Business License Tax *must be paid before a business may be located and or begin operating in the Pineville Town Limits.* **ALL LICENSES EXPIRE ON JUNE 30.** Renewal notices are sent annually to licensed businesses. If you do not receive a renewal notice by May 31, please contact Town Hall at (704) 889-2291.
- 3) **To apply for a Business License** - please complete all questions on the attached application. An application cannot be processed without the following information :
 - o Business name
 - o Business start date in Pineville
 - o Zoning approval (if applicable)
 - o Signature of person making application
 - o Physical location of business
 - o Telephone number and fax number
 - o Description of business activity
 - o Business Contact Information
- 4) **Determine Amount of Tax Due** - Examine the Tax Schedule on the next page to determine the type codes that apply to your business activity and determine the appropriate license tax. Multiple type codes may apply to businesses that have several business activities. Please follow the instructions for each of the tax schedules. Businesses that have operated within the Pineville Town Limits without a Business License are subject to penalties and may be subject to back Business License Taxes. PLEASE DO NOT HESITATE TO CALL TOWN HALL AT (704) 889-2291 IF YOU NEED ASSISTANCE WITH CALCULATING THE BUSINESS LICENSE TAX FOR YOUR BUSINESS.
- 5) **Payment** - Once completed, please mail your application and appropriate payment to the Town of Pineville, PO Box 249, Pineville, NC 28134. Please make your check or money order payable to the "Town of Pineville." **DO NOT SEND CASH. We do accept Visa or Mastercard.**
- 6) **Display of License** - Your license will be processed and mailed. Upon receipt, you must post the license at your business location.

Other General Information

- A) **No abatement of tax** - If a licensee discontinues a business before the end of the period for which the license was issued, the license tax shall not be abated nor shall a refund of any part of the license tax be made
- B) **Collection of unpaid tax** - Any person who begins or continues to engage in a business taxed under this article without payment of such tax is liable for an additional tax of five (5%) of the original tax due for each month or portion thereof that the tax is delinquent, provided the additional tax will be limited to 25% of the tax originally levied. Minimum penalty is \$5.00.
- C) **Change in place of business** - In order for your business to receive renewal notices and other correspondence in a timely manner, PLEASE NOTIFY TOWN HALL IF THE LOCATION OF YOUR BUSINESS, OR YOUR BUSINESS MAILING ADDRESS CHANGES. Upon proper notification, an updated license will be mailed. Home based businesses must get zoning approval before license modification can be processed.
- D) **Disclaimer** - The issuance of a business license does not constitute acceptance or approval of the use of the above named location as having complied with existing building codes, fire prevention code, zoning code, Town ordinance, or state law. A licensee shall remain fully liable and responsible for bringing the premises in conformity with all applicable Town and State Codes.

Please Keep This Sheet for Future Reference.

Town of Pineville Business License Tax Schedule

Business License Taxes must be paid before beginning operation of all types of businesses located within the Town limits of Pineville, except for those businesses that have been exempted by Federal, State or local authority. Those businesses located outside the Town that are doing business within the Town limits are also required to obtain a Business License.

Listed below are two Tax Schedules "A" and "B". Please review each section for the tax(es) that may apply to your business activities.
Note: Some businesses with various types of activities may be required to pay a tax under more than one section of this Business License Tax Schedule.

Schedule "A" - Business License Taxes Based on Gross Sales/Receipts/Income

New Businesses: Estimate gross receipts from your start date until June 30, and apply the estimated amount to the tables below. **Exclude any income from business activities taxed under Schedule "B".**

Renewals: List the exact gross receipts as reported on your most recently completed tax return and apply the amount to the tables below. **Exclude any income from business activities taxed under Schedule "B".**
The license year runs from July 1 until June 30.

Nature of Business	Service Establishment: (Service Establishments include, but are not limited to the following types of business activities.)				
Retail Merchant	Advertising Agencies	Courier Service	Modeling Agency	Public Relations Firm	Software Development
Wholesale Merchant	Catering	Delivery Service	Mortgage Company	Rental Agency	Stock Broker
Manufacturer, Processor, Producer	Child Care Service	Equipment Rental	Painting	Repair Service (non-automotive)	Storage Service
Service Establishment	Cleaning Service	Landscaping	Parking Lot	Security Guard Service	Temp. Employment
	Consulting Service	Mail Order Service	Printing Service	Sign Installation	Vehicle Leasing/Rental

Tax Table for Schedule "A" (\$5,000.00 Max.)

Gross Sales/ Receipts/Income	License Tax
\$ 0.00 - 84,000.00	\$ 50.00

For Receipts over \$84,000 use formula below (see example)
\$50 for 1st \$84,000 + \$.60 per additional \$1,000

If your Schedule "A" Gross Receipts are GREATER THAN \$84,000.00, follow the example below. Otherwise, use the tax table to the left.

1. Gross Receipts.....	\$425,125.00
2. Round up to next thousand.....	426,000.00
3. Divide by 1,000.....	426.00
4. Multiply by .60.....	255.60
TOTAL AMOUNT.....	\$ 255.60

The Maximum Schedule "A" Tax is \$5,000.00

Schedule "B" - Business License Taxes Limited Under State General Statutes and Town Ordinances

Listed below are categories of business activities governed and defined within Schedule B, Business License Taxes of the North Carolina Revenue Laws (NC), or specifically taxed under Pineville Town Ordinances. Businesses conducting these activities are taxed under this schedule in addition to schedule A if applicable. Each activity is taxed separately under this law.

AC Advertising - Outdoor (NC)	35.00	CO Check Cashing Businesses (NC)	100.00	EA Knives, Daggers, Slingshots, etc. (NC)	200.00
AC Advertising on a Motor Vehicle	5.00	BG Collections Agency (NC)	50.00	EB Laundries & Linen Supply (NC)	50.00
AF Amusement - (per riding devices, pinball, etc.)	25.00	BC Dry Cleaners (NC)	50.00	CO Loan Agency or Broker (NC)	100.00
AE Amusement - Admission is charged (NC)	25.00	BQ Electrical Contractor (NC)	50.00	AR Motorcycles and Accessories (NC)	12.50
AI Automatic Sprinkler Installation (NC)	100.00	EV Electronic Video Game - per Machine (NC)	5.00	VR Movie Video/Rental/Retail (NC)	25.00
AK Automobile Dealership Add LO if leasing (NC)	25.00	AI Elevator Installation (NC)	100.00	CS Music Machines - per machine (NC)	5.00
AM Automotive Equipment (Retail) (NC)	12.50	BT Employment Agency - Permanent (NC)	100.00	CT Musical Merchandise Retail/Repair (NC)	5.00
AL Automotive Equipment (Wholesale) (NC)	37.50	DU Firearms Dealers (Fed. Lic. required) (NC)	50.00	BQ Plumbing - Contractor (NC)	50.00
AN Barber Shop - Each Operator (NC)	2.50	BY Funeral Home, Retail Coffin Dealer (NC)	50.00	DB Pool Tables (per table) (NC)	25.00
AN Beauty Shop - Each Operator (NC)	2.50	BZ Garage - Car Repair (NC)	12.50	DC Radios/Records/TV: Retail/Repair (NC)	5.00
AP Bicycles - Sale / Accessories (NC)	25.00	BQ Heating/Mechanical Contractor (NC)	50.00	DY Sundries (soft drinks, tobacco, vending) (NC)	4.00
GA Cafe, Cafeteria, Restaurant - 0-50 Seats	25.00	CE Hotel, Motels - per room (min. \$25.00) (NC)	1.00	CO Loan Agency or Broker (NC)	100.00
GA Cafe, Cafeteria, Restaurant - >50 Per Seat	.50	CF Ice Cream - Retail Sales (NC)	2.50		
DG Service Station (NC)	12.50	CJ Itinerant Merchant (NC)	100.00		
SC Chain/Branch Store (Start with 2nd location) (NC)	50.00				

Exemptions: The following business activities are exempt from the Town Business License Tax. Exempt businesses engaging in other non-exempt business activities, ARE taxable. Example: The sale computer hardware is not taxable, however software sales, and service/ repair receipts are taxable.

Accountants	Banks	Dentists	Land Surveyors	Osteopaths	Real Estate Agents	Veterinarians
Alarm Dealers	Bondsmen	Distributing Motor	Landscape Architects	Pest Control Applicators	Real Estate Appraisers	Wineries
Alarm Monitoring	Breweries	Fuel at Wholesale	Morticians	Photographers	Savings & Loan Assoc.	
Architects	Bus Companies	Embalmers	Oculists	Physicians	Surgeons	
Attorneys	Chiropodists	Engineers	Opticians	Private Detectives	Telephone Companies	
Auctioneers	Chiropractors	Insurance Companies	Optometrists	Railway Companies	Trucking Companies	

TOWN OF PINEVILLE PRIVILEGE LICENSE APPLICATION

(PLEASE TYPE OR PRINT CLEARLY)

Name of Business _____

Federal Tax ID Number _____

Owner of Business _____

Date Business Began _____ Email address _____

Business Address _____

Mailing Address _____

Phone Number _____ Cell and/or Fax Number _____

WHICH OF THE FOLLOWING BEST DESCRIBES YOUR FIRMS OPERATIONS:
(YOU MAY CHECK MORE THAN ONE)

_____	Manufacturer	_____	Wholesale	_____	Automotive
_____	Retail Sales	_____	Contractor	_____	Service Est.
_____	Restaurant	(List Seating Capacity)	_____	Type	_____
_____	Barber/Beauty Salon (Number of Operators)		_____		
_____	Other-Please Describe		_____		

All CLASSIFICATIONS ARE REQUIRED TO PROVIDE TOTAL GROSS SALES FOR THE PAST YEAR

_____ Total Gross Sales If your business is unable to provide a full year of gross sales, please estimate as accurately as possible.

Please check if your business is authorized to sell any of the following:

_____	Beer (On Premise)	_____	Wine (On Premise)
_____	Beer (Off Premise)	_____	Wine (Off Premise)

List any extras in your establishment, (i.e. vending machines, pool tables, amusements, etc.) and provide the name and address of firm responsible for the license of items pertaining to this section

SIGNED

(Note: Must be signed by owner or officer of business)

FOR TOWN USE ONLY

_____ ZONING _____ LICENSE NO.

Business License Tax from Schedule "A" of License Tax Schedule

New Businesses: Estimate gross receipts from your start date until June 30, and apply the estimated amount to the tables on the back of the instruction sheet. **Exclude any income from business activities taxed under Schedule "B".**

Renewals: List the exact gross receipts as reported on your most recently completed tax return and apply the amount to the tables on the back of the instruction sheet. **Exclude any income from business activities taxed under Schedule "B".**
The license year runs from July 1 until June 30.

Tax Code/Business Activities	Gross Sales/Receipts	License Tax
(LO) Retail Merchant	\$ _____	\$ _____
Wholesale Merchant		
Manufacturer		
Service Establishment		

The figures reported above are for the period from ____/____/____ to ____/____/____.

Business License Tax from Schedule "B" of License Tax Schedule

List the business activities and tax amounts that apply to your business from Schedule B located on the back of the instruction sheet.

Tax Code/ Business Activities	Rooms/Seats/Operators/Etc. (if applicable)	License Tax
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Calculating Past Due Taxes and Penalties

Who Must Pay Penalties:

Businesses that have operated without paying the business license tax are subject to late penalties of 5.0% of the original tax due for each 30 days or portion thereof that the tax is delinquent, with a maximum penalty of 25%. **The minimum penalty is \$5.00.**

Back taxes and penalties are due for each license year (July 1 – June 30) that a business has been in operation without obtaining a license. Use the table below to calculate past due taxes and penalties.

Example: If a business began operating on December 1 and waited until

April 15 to apply for a license, the penalty would be calculated as follows:

5 Months delinquent (5.0% for each 30 days or portion thereof.)	5
Penalty Percentage	x 5.0
	25%
Original Tax Due	x \$200
Late Penalty	\$50.00
Total Tax and Penalty Due	\$250.00

All Business License Taxes, including Back Taxes and Penalties must be paid before a license can be issued.

PAST DUE TAX AND PENALTY

License Year	Gross Receipts	Schedule "A" Taxes	Schedule "B" Taxes	Total Tax	Penalty %	Penalty Amount
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Total Past Due Tax: _____ **Total Past Due Penalty:** _____

TOTAL TAXES & PENALTIES

Add Schedules A and B	\$ _____
(ZZ) Penalty _____%	\$ _____
(Min. Penalty \$5.00)	
(PT) Past Due Tax	\$ _____
(PZ) Past Due Penalty	\$ _____
Total License Tax & Penalty	\$ _____

Returned Check Fee – Maximum Allowed Under State Law

Please read the following statement and sign in the appropriate space below.

I affirm, under penalties prescribed by law, that I have examined this application and statement; and that to the best of my knowledge and belief, it is true, complete and made in good faith for the taxable period stated pursuant to the Town of Pineville Business License Tax Ordinance. I understand that the issuance of a business license does not constitute acceptance or approval of the use of the above named location as having complied with existing building codes, fire prevention code, zoning code, Town ordinance, or state law. A licensee shall remain fully liable and responsible for bringing the premises in conformity with all applicable Town and State Codes. Additionally, a licensee shall be responsible for notifying the Town of Pineville of any change in location and/or mailing address. It is the responsibility of the licensee to renew the Business License prior to July 1.

Signature of Person Making Application _____ Relationship to Business _____

Print Name of Person Making Application _____

Address of Person Making Application _____