



**City of Auburn
FEE CALCULATION SHEET**

Category 1: Wholesalers Greater of 1/50 of 1% (.0002) of gross receipts or \$100	Category 2: Vehicle Retail Sales Greater of 5/1000 of 1% (.00005) of gross receipts or \$100	Category 3: Rental of Tangible Personal Property Greater of 15/100 of 1% (.0015) of gross receipts up to \$1M and 12/100 of 1% (.0012) of gross receipts over \$1M or \$100																																								
Category 4: Residential Rental Greater of 1.5% (.015) of rental receipts or \$100	Category 5: Commercial Rental Greater of 1/40 of 1% (.00025) of rental receipts or \$100	Category 6: Manufacturing Greater of 3/1000 of 1% (.00003) of gross receipts up to \$25M and 1/10000 of 1% (.000001) of gross receipts over \$25M or \$100																																								
Category 7: Service Station Retail Greater of 75/1000 of 1% (.00075) of gross receipts up to \$1M and 1/20 of 1% (.0005) of gross receipts over \$1M or \$100	Category 8: All Other Retail Greater of 15/100 of 1% (.0015) of gross receipts up to \$1M and 12/100 of 1% (.0012) of gross receipts over \$1M or \$100	Category 9: All Services Greater of 25/100 of 1% (.0025) of gross receipts or \$100																																								
Category 10: Package Store Greater of 1% (.01) of gross receipts or \$100 *The sale of alcoholic beverages <u>should not</u> be included in gross receipts	Category 12c: General Contractors Flat Fee of \$150 *In addition to flat fee; general contractors shall remit a quarterly license fee of ¼ of 1% (.0025) of contract amounts	Category 12s: Subcontractors Flat fee of \$100 *In addition to flat fee; subcontractors shall remit a quarterly license fee of ¼ of 1% (.0025) of contract amounts																																								
Category 13: Utilities Fixed rate of 3% (.03) of gross receipts; no minimum fee	Category 14: Cable Services and Telecommunications Services Fixed rate of 2% (.02) of gross receipts (from all subscriber and non-subscriber sources); no minimum fee	Category 17: Money Lenders, Pawn Brokers, Dealers of Precious Metals Flat Fee of \$500																																								
Category 19: Waste Management Greater of 3% (.03) of gross receipts or \$100	Category 20: Delivery License Flat Fee of \$100 provided gross receipts <u>do not</u> exceed \$75,000, business has no physical presence in City other than delivery, setup, and installation of business' own merchandise	Category 6.3: Fire & Marine Insurance Companies \$4.00 on each \$100 or major fraction thereof (> \$50.00) of gross premiums less return premiums																																								
Category 6.4: Insurance Companies Other Than Fire & Marine Companies Flat fee of \$20 plus \$1.00 on each \$100 or major fraction thereof (> \$50) of gross premiums less return premiums	Category G 6.11: Banks & Savings and Loans —License fee based on capital, surplus, and undivided profits <table border="0"> <tr><td>Less than \$50,000</td><td>\$10</td></tr> <tr><td>More than \$50,000 - \$100,000</td><td>\$20</td></tr> <tr><td>More than \$100,000 - \$150,000</td><td>\$30</td></tr> <tr><td>More than \$150,000 - \$200,000</td><td>\$40</td></tr> <tr><td>More than \$200,000 - \$250,000</td><td>\$50</td></tr> <tr><td>More than \$250,000 - \$300,000</td><td>\$60</td></tr> <tr><td>More than \$300,000 - \$350,000</td><td>\$70</td></tr> <tr><td>More than \$350,000 - \$400,000</td><td>\$80</td></tr> <tr><td>More than \$400,000 - \$450,000</td><td>\$90</td></tr> <tr><td>More than \$450,000 - \$500,000</td><td>\$100</td></tr> <tr><td>More than \$500,000 - \$600,000</td><td>\$110</td></tr> <tr><td>Greater than \$600,000</td><td>\$125</td></tr> </table> Plus \$10 for each branch	Less than \$50,000	\$10	More than \$50,000 - \$100,000	\$20	More than \$100,000 - \$150,000	\$30	More than \$150,000 - \$200,000	\$40	More than \$200,000 - \$250,000	\$50	More than \$250,000 - \$300,000	\$60	More than \$300,000 - \$350,000	\$70	More than \$350,000 - \$400,000	\$80	More than \$400,000 - \$450,000	\$90	More than \$450,000 - \$500,000	\$100	More than \$500,000 - \$600,000	\$110	Greater than \$600,000	\$125	Category G 6.9A: Telephone Carriers and G 6.9B: Long Distance Telephone License fee is based on population. Per the 2010 Census, Auburn's population is 53,380 <table border="0"> <tr><td>Category G 6.9A</td><td>\$3,090.00</td></tr> <tr><td>First 20,000 inhabitants</td><td>\$1,110.00</td></tr> <tr><td>\$60 for each additional 1,000 inhabitants</td><td><u>\$1,980.00</u></td></tr> <tr><td></td><td><u>\$3,090.00</u></td></tr> <tr><td>Category G 6.9B</td><td>\$773.00</td></tr> <tr><td>First 20,000 inhabitants</td><td>\$278.00</td></tr> <tr><td>\$15 for each additional 1,000 inhabitants</td><td><u>\$495.00</u></td></tr> <tr><td></td><td><u>\$773.00</u></td></tr> </table>	Category G 6.9A	\$3,090.00	First 20,000 inhabitants	\$1,110.00	\$60 for each additional 1,000 inhabitants	<u>\$1,980.00</u>		<u>\$3,090.00</u>	Category G 6.9B	\$773.00	First 20,000 inhabitants	\$278.00	\$15 for each additional 1,000 inhabitants	<u>\$495.00</u>		<u>\$773.00</u>
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A \$5.00 issuance fee should be added to the total business license fee.

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