

Section 21 – Classifications

The following license classifications will apply:

111998	Farming and Crop Production	Exempt
112990	Chicken and Egg Products	Exempt
113110	Forestry	Schedule C
114119	Fishing and Hunting	Schedule B
115114	Agriculture Support	\$65.00
212319	Marble or Granite Yards	\$50.00
221122	Utilities – Electric Power	Franchise Fee
221210	Utilities – Natural Gas	Franchise Fee
236119	Contractors – Paving Contractor	Schedule F
236220	Contractors – General Contractor	Schedule F
236221	Contractors – Residential Homebuilder	Schedule F
236222	Contractors – Residential Homebuilder Under \$10,000	Schedule F
236223	Contractors – Pool Installation	Schedule F
236224	Contractors – Specialty Trade – Pool Service	\$50.00
237110	Contractors – Specialty Trade – Water Well Drilling -	Local Itinerant \$100.00 \$200.00
237111	Contractors – Sprinkler Installation	\$50.00
237990	Contractors – Heavy Construction – Highway, Bridge, Street, Water, Sewer	Schedule F
238110	Contractors – Specialty Trade – Concrete Finishers	\$50.00
238111	Contractors – Specialty Trade – Concrete Ready Mix - -	Local Itinerant \$75.00 \$150.00
238112	Contractors – Concrete, Pipe, Block Dealer	\$50.00
238120	Contractors – Specialty Trade Structural Steel Erection	Schedule F
238131	Contractors – Framing Under Homebuilder Supervision	\$50.00
238132	Contractors – Specialty Trade – Awnings	\$50.00
238133	Contractors – Specialty Trade – Gutters	\$50.00
238140	Contractors – Specialty Trade – Masonry/Brick	\$50.00
238150	Contractors – Specialty Trade – Glass Contractors	Schedule B
238160	Contractors – Specialty Trade – Roofing	Schedule F
238161	Contractors – Specialty Trade - Vinyl Siding, Sheet Metal	\$50.00
238162	Contractors – Specialty Trade – Windows & Screens	\$50.00
238210	Contractors – Specialty Trade – Electrical Contractors	Schedule F
238211	Contractors – Electronics Manufacturing	Schedule F
238220	Contractors – Specialty Trade – Plumbing	Schedule F
238221	Contractors – Specialty Trade – HVAC Contractor – Heating & Cooling	Schedule F
238290	Contractors – Dirt Moving	\$50.00
238310	Contractors – Specialty Trade – Drywall / Sheetrock	\$50.00
238311	Contractors – Specialty Trade – Insulation	\$50.00
238316	Contractors – Specialty Trade – Acoustical Contractor	Schedule F
238319	Contractors – Specialty Trade – Gas Fitters	Local Itinerant \$50.00 \$70.00

238320	Contractors – Specialty Trade – Painting, Wall Covering	\$50.00
238330	Contractors – Specialty Trade – Floor Covering/All Types	\$50.00
238350	Contractors – Specialty Trade – Non-Structural, Handyman	\$50.00
238910	Contractors – Specialty Trade – Excavation, Wrecking & demolition	Schedule F
238911	Contractors – Development of Property	\$100.00
238990	Contractors – Specialty Trade – House Mover	\$50.00
238991	Contractors – Street Sweeping, Striping, Phone Wiring, Chimney Sweep, Air Filters	\$50.00
311225	Peanut Oil Plants	\$125.00
311812	Bakery – Wholesale Bakery	\$100.00
311813	Bakery – Retail Bakery	\$50.00
311911	Peanut Butter Plants	\$150.00
311991	Food Mfg. – Meat, Seafood, Grain, Fruit, Dairy, Animal, Poultry Processing	Schedule B
312121	Beer – Off Premise – State regulated through ABC Board	\$50.00
312122	Beer – On & Off Premise – State regulated through ABC Board	\$75.00
312130	Wine – Off Premise – State regulated through the ABC Board	\$75.00
312131	Wine – On & Off Premise – State regulated through ABC Board	\$75.00
312132	Beer & Wine – Wholesale Distributor	\$375.00
312133	Wholesale Beer Distributors	\$250.00
312134	Wholesale Wine Distributors	\$275.00
312212	Beverage Mfg. – Soft Drinks, Bottled Water, Ice	\$100.00
313112	Textile mfg. – Fabric, Yarn, Carpet, Fabric Mills- Less than 100 machines Over 100 machines	\$100.00 \$150.00
314129	Other Mfg. – Mill Operations not covered in 313, rugs, linens, curtains	\$300.00
315212	Altering – Apparel Altering	\$50.00
315999	Apparel Mfg. – Women, Men, Children Hosiery, Lingerie, Outerwear, Accessories	Schedule B
316993	Leather and Allied Products Mfg. – Shoes, Luggage, Handbags, related products, all footwear	Schedule B
321999	Wood Mfg. – Sawmills, Wood Preservation, Veneer, Trusses, Millwork	\$300.00
322229	Paper Mfg. – Pulp, Paper and Converted Products	\$300.00
323110	Printing – Screen, Quick, Books, Lithographic, Handbills	\$50.00
323111	Directories – Making Directories, Selling Ads	\$300.00
325998	Chemical Mfg. - of Fertilizer	Schedule B
326291	Plastic & Rubber Mfg. – Tires, Pipe, Hoses, Belts, Bottles, Sheets, Wrap, Film	\$300.00
327331	Non-Metallic Mfg. – Clay, Glass, Cement, Lime, Pottery, Ceramic, Brick, Tile	\$300.00
331521	Primary Metal Mfg. – Iron, Steel, Aluminum, Wire, Copper, Foundries	\$300.00
332111	Tin Shops – Sheet Metal - Local Itinerant	\$50.00 \$100.00
332710	Machine Shop	\$65.00
332999	Metal Fabrication – Sheet Metal Fabrication	\$100.00
337129	Furniture Mfg. – Cabinet Makers, Office, Household, Beds, Kitchen – Local	\$50.00

	Itinerant	\$100.00
339116	Dental Laboratories	\$75.00
339995	Vault Manufactures	\$65.00
339999	Miscellaneous Mfg. – Misc. Manufacturing, Medical, Dental, Jewelry, Sporting Goods, Toys, Signs, All Other	\$100.00
421990	Wholesale Trade – Durable, Vehicle, Machinery, Equipment, Furniture	Schedule B
422499	Wholesale Trades – Non-Durable Paper, Apparel, Grocery, Beverages, Dairy	Schedule B
422720	Wholesale Trades – Non-Durable Wholesale Gasoline Distributor	
	Local	\$150.00
423990	Monuments -	Local
		Itinerant
423992	Casket Sales	\$75.00
424690	Wholesale Trade – Gas, Propane Delivery	\$150.00
441110	Motor Vehicles – New &/or Used Automobiles, Motorcycles, Boats, etc., Dealerships and Lots	Schedule A
441310	Motor Vehicle Parts & Accessories – Auto, Motorcycles, Boats	Schedule B
442110	Furniture – Furniture, Home Furnishings Stores, Floor Coverings, Windows	Schedule B
443112	Electronic & Appliance Store – Household, Radio, Television, Computers	Schedule B
444130	Building Materials & Gardening Equipment Dealers – Hardware, Paint, Home Center, Wallpaper	Schedule B
444220	Nurseries	\$50.00
445120	Food & Beverage Stores – Grocery, Convenience Store, Markets	Schedule B
445220	Fish & Oysters – Dealer	\$50.00
445310	Package Stores – Selling Beer, Wine & Liquor plus General Merchandise	\$600.00
445311	Alcohol – Special Event – Less Than 30 Days	\$100.00
445312	Alcohol – Special Event – More Than 30 Days	\$250.00
446110	Health & Personal Care Stores – Drug, Pharmacy, Cosmetics, Optical, Health Food	Schedule B
446111	Independent Beauty Consultant – Individual Cosmetic Sales, No Place of Business	\$50.00
448130	Clothing & Accessories – Men, Women, Children, Infant, Shoes, Jewelry	Schedule B
451110	Sporting Goods & Hobbies – Toys, Fish, Books, Games	Schedule B
451111	Sporting Goods & Hobbies – Pistols, Guns & Revolvers	\$150.00
452990	General Merchandise Stores – Department, Warehouse Clubs, Superstores	Schedule B
453212	Used Merchandise Stores – Books, Miscellaneous, Consignment, Flea Market	Schedule B
453220	Miscellaneous Retailers – Florist, Gift, Novelty, Pet, Art & Tobacco	Schedule B
453221	Retail – Fencing	Schedule B
453998	Auction Houses – General Merchandise, Ordinary Merchandise, Livestock	\$100.00
453999	Auctioneers	Exempt
454210	Non-Store Retailers – Direct Selling, Mail Order	Schedule B
454211	Non-Store Agent – Agent	\$50.00

454312	Liquified Petroleum Dealers/Bottled Gas Dealers	\$150.00
454392	Non-Store Retailer – Peddler’s License	\$300.00
484110	Truck Transportation – Local, Long-Distance, Freight	\$100.00
484111	Truck Transportation – Moving & Storage -	Local Itinerant \$75.00 \$125.00
484112	Truck & Trailer Rental -	Trailer Truck \$50.00 \$75.00
484230	Truck Transportation – Terminal State Regulated 37-3-33	\$100.00
485114	Passenger Transportation – Bus Terminals State Regulated 37-3-33	\$100.00
485321	Passenger Transportation – Taxis, Cabs, Limousines or Buggies- Each	\$50.00
488110	Airport Operations – Airport Operations	\$100.00
488410	Wrecking & Salvage Companies – Wrecker Services, Salvage Companies	\$50.00
492110	Couriers – Couriers & Local Messengers, Services, Local Delivery Services – Per Vehicle	\$50.00
492210	Motor Transportation – Special Delivery License	\$50.00
493110	Warehousing & Storage – Distribution, Household, Refrigerated, Special	\$50.00
511110	Publishing Industries Except Internet _ Newspaper, Book, Periodical, Databases, Software	\$100.00
515112	Broadcasting – Radio & Television Stations	\$100.00
512131	Motion Pictures – Theatres, Drive In	Each Seat \$.60
517212	Telecommunications – Cellular, Other Wireless, Paging	\$630.00
517310	Telecommunications – Local – Per 11-51-128	Schedule B
517315	Telecommunications – Resellers of Service	Schedule B
517320	Telecommunications – Telephone Long Distance – Per 11-51-128	\$158.00
517510	Cable Broadcasting Company	Franchise Fee
519190	Information Services & Data Processing – Providing, Storing, Processing, Access to Information	\$100.00
522110	Bank Main Office – Not Branch Location or ATM	Schedule D
522111	Bank Branch or ATM – Not Main Office of Bank	\$10.00
522120	Savings & Loans – Not Branch Location or ATM	Schedule D
522121	S & L Branch or ATM – Not main Office of S & L	\$50.00
522292	Mortgage/Loan Companies	\$150.00
522298	Pawn Shop – Whether Title Pawn or Merchandise	\$150.00
522390	Credit Services – Companies & Activities Related to Credit and Mediation	\$50.00
522391	Check Cashing Company	\$50.00
523999	Securities, Commodity – Brokerage, Portfolio, Investment, Other Financial Services	Schedule G
524126	Insurance Company and/or Its Agents – Casualty, Fire, &/or Marine Premiums 11-51-120/123	Schedule H
524128	Insurance Company &/or It’s Agents – Health, Allied & All Other Premiums 11-51-120/123	Schedule H
524210	Office – Administration of Third Parties, Pension Funds, Annuities, Etc. – Per Agent	\$50.00
531210	Real Estate – Offices, Agents, Brokers, Management	\$100.00

531211	Rental Agency – Apartments, Houses and/or Trailers – Five Rentals	\$50.00 minimum \$25.00 per 5 rentals
531212	Real Estate – Appraiser	Schedule C
532230	Rental & Leasing	Schedule B
532310	Rental & Leasing – Auto, Truck, Trailer, RV, All Tangible Property 1 st Vehicle Each Additional Vehicle	\$50.00 \$15.00
541110	Attorney	Schedule C
541111	Physician	Schedule C
541112	Therapist	Schedule C
541113	Psychologist	Schedule C
541114	Podiatrist	Schedule C
541115	Massage Therapist	Schedule C
541210	Dentist or Orthodontist	Schedule C
541211	Accountant/CPA	Schedule C
541219	Bookkeeper	Schedule C
541310	Architect	Schedule C
541311	Chiropractor	Schedule C
541320	Optometrist or Ophthalmologist	Schedule C
541330	Engineer	Schedule C
541340	Audiologist	Schedule C
541350	Home Inspectors	Schedule C
541360	Surveyor	Schedule C
541410	Interior Design Service	\$50.00
541411	Office Services	\$50.00
541430	Graphic Design Services	Schedule C
541511	Computer Programmer – Internet	Schedule C
541921	Photographer – Studios, Portrait, Commercial Services - Local Itinerant	\$75.00 \$150.00
541940	Veterinarian	Schedule C
541990	Professional Services Not Elsewhere Classified	Schedule C
551990	Management Companies	Schedule C
561410	Document Preparation Service	Schedule C
561422	Telemarketing Companies	Schedule C
561440	Collection Service – Collection Agency, Debt Collector	\$50.00
561499	Administrative Services – Answering, Employment, Office, Sec., Travel	\$50.00
561611	Investigation Services – Detective, Private Investigator Up to Three (3) Employees	\$50.00
561621	Security Alarm Company – Security Alarm Sales, Installation, Repair, Monitoring (See Ordinance 4-15-97 – Sets Out Installer Fees)	\$50.00
561622	Locksmiths	\$50.00
561710	Exterminating Services – Pest Control -	\$50.00
561711	Exterminating Services – Termite Local Itinerant	\$50.00 \$100.00
561720	Janitorial Firms – Janitorial Cleaning Services	\$50.00
561730	Landscaping	\$50.00

561731	Lawn Care	\$50.00	
561732	Tree Service Without Stump Grinding	\$50.00	
561733	Tree Service With Stump Grinding	\$65.00	
561734	Stump Grinding Only	\$50.00	
561740	Carpet Cleaning	\$50.00	
561790	Sand Blasting – Steam Cleaning, Sand Blasting	\$50.00	
562111	Waste Management – Commercial Waste Collection Companies	\$300.00	
562998	Waste Management – Septic Tanks Installation	\$75.00	
562999	Waste Management – Septic Tank Cleaning	\$50.00	
611699	Educational Services – Technical, Computer, Sports, Services, Business	Schedule C	
621491	HMO – Medical Centers & Services	\$150.00	
621498	Outpatient Care Centers – All Other Types of Services	\$150.00	
621610	Home Health Care Services – Hospice, Home Health	Schedule C	
621910	Ambulance – Ambulance Company &/or Services	Franchise Fee	
622110	Hospitals – Surgical, Substance Abuse, Psychiatric, General Care	\$150.00	
623110	Nursing Care – Residential Care Facility, Day Care, Assisted Living	\$150.00	
623312	Nursing Home – Care For Elderly and Continuing Care Facilities	\$150.00	
624410	Child Daycare Services – Home Daycare, Daycare Centers	\$50.00	
711310	Arts and Sports, Dance, Musical, Teams, Tracks, Promoters, Agents	\$50.00	
711311	Special Events	Vendor One Day in One Year Event	\$25.00
		Farmer’s Market Vendor	\$50.00
713110	Amusement – Bowling Centers, Batting Cages	One Alley	\$50.00
		Each Additional	\$7.50
713111	Amusement – Golf Courses	\$100.00	
713112	Amusement – Skating Rink	\$50.00	
713120	Amusement – Juke Boxes	First Machine	\$150.00
		Each Additional	\$5.00
713940	Fitness and Recreational Sports Centers – Fitness Center	\$50.00	
721110	Accommodations – Hotels, Motels and Similar Facilities	First 10 Rooms	\$50.00
		Each Additional	\$5.00
721191	Accommodations – Bed and Breakfast Inns and Services	First 10 Rooms	\$50.00
		Each Additional	\$5.00
721214	Accommodations – Trailer Parks, RV Parks and Travel Parks	10 Trailers or Less	\$50.00
		Each Additional	\$1.00
721310	Accommodations – Rooming Houses and Boarding Houses	First 10 Rooms	\$50.00
		Each Additional	\$5.00
722110	Restaurant – Full Service Restaurant Facility	Schedule E	
722211	Restaurant – Limited Facility or Service	Schedule E	
722320	Caterers – and/or Mobile Food Services	\$100.00	
722330	Ice Cream Peddler	\$50.00	
722410	Drinking Establishment –	Lounge, Bar or Other	\$600.00
		Restaurant Retail Liquor	\$600.00

722411	Drinking Establishment – Private Club	Class I	\$1,000.00
	Drinking Establishment – Private Club	Class II	\$1,250.00
811116	Paint & Body Shop		\$75.00
811117	Radiator Repair		\$50.00
811118	Repairs & Maintenance – Auto, Other Vehicular	First Mechanic	\$50.00
		Each Additional	\$25.00
811119	Car Wash		\$50.00
811120	Automotive Junk Dealers		\$100.00
811219	Repairs & Maintenance – Electric Motors		\$50.00
811220	Repairs & Maintenance – Stoves		\$50.00
811221	Repairs & Maintenance – Typewriters		\$50.00
811222	Repairs & Maintenance – Radios & Televisions		\$50.00
811223	Repairs & Maintenance – Refrigerators & A/C		\$50.00
811412	Repairs & Maintenance – All Appliances, Home & Garden Equip.		\$50.00
811420	Upholstery Business or Furniture Repair		\$50.00
811430	Shoe Repair Shop		\$50.00
812196	Personal Services – Tanning Beds		Schedule B
812197	Personal Services – Nail Salon –	First Technician	\$50.00
		Each Additional Tech	\$15.00
812198	Personal Services – Beauty Shop -	First Technician	\$50.00
		Each Additional Tech	\$15.00
812199	Personal Services – Barber Shop -	First Technician	\$50.00
		Each Additional Tech	\$15.00
812200	Personal Services – Cemeteries		\$100.00
812210	Personal Services – Undertakers		\$100.00
812310	Laundry – Coin Operated		Schedule I
812320	Dry Cleaning & Pressing		\$100.00
812330	Laundry -	Local	\$60.00
		Itinerant	\$120.00
812332	Laundry – Uniform Rental		\$240.00
812910	Pet Grooming & Pet Care (Except Veterinary Services)		\$50.00
812990	Bail Bonding Agencies – Appearance Bonds, Bail Bonds		\$150.00
910001	Category for Number of Vending Machines for All Types Vending		Schedule J
910002	Category for Number of Pool Tables – Each		\$50.00
910003	Category for Number of Amusement Devices &/or Games	First Fifteen Machines – Each	\$50.00
		Each Additional Machine	\$5.00
999111	Unclassified Miscellaneous Business Services Not Elsewhere Classified		Schedule B
999222	Unclassified Miscellaneous Personal Services Not Elsewhere Classified		Schedule C
923010	Administration of Human Resource Programs		Schedule C
924010	Administration of Environmental Quality Programs		Schedule C
925010	Administration of Housing, Urban, Community Development		Schedule C
926010	Administration of Economic Programs		Schedule C
927010	Space, Research & Technology		Schedule C
928010	National Security & International Affairs		Schedule C
999000	Unclassified		\$50.00

Section 22 – License Schedules

A significant line of business shall include any activity generating 10% or more of the total gross receipts of a business at a single location. Each business with a line of business generating less than 10% of total gross receipts shall include those receipts in the computation for the line of business with the largest amount of gross receipts for the location. Exceptions are made for Alcoholic Beverage Control Board regulated activities. The license schedules are as follows:

Schedule A

If gross receipts are:

Less than \$100,000.00.....	\$200.00
\$100,000.00 to \$200,000.00.....	\$300.00
\$200,001.00 to \$300,000.00.....	\$400.00
\$300,001.00 to \$400,000.00.....	\$500.00
\$400,001.00 to \$500,000.00.....	\$600.00
\$500,001.00 to \$600,000.00.....	\$700.00
\$600,001.00 to \$700,000.00	\$800.00
\$700,001.00 to \$800,000.00.....	\$900.00
All sales above \$800,000.00.....	\$1,000.00

Schedule B

If gross receipts are:

\$0.00 to \$19,999.99.....	\$50.00
\$20,000.00 to \$35,000.00.....	\$100.00
\$35,001.00 to \$50,000.00.....	\$150.00
\$50,001.00 to \$100,000.00.....	\$250.00
\$100,001.00 to \$200,000.00.....	\$350.00
\$200,001.00 to \$300,000.00.....	\$450.00
\$300,001.00 to \$400,000.00.....	\$550.00
\$400,001.00 to \$500,000.00.....	\$650.00
\$500,001.00 to \$600,000.00.....	\$750.00
\$600,001.00 to \$700,000.00.....	\$850.00
\$700,001.00 to \$800,000.00.....	\$950.00
All sales above \$800,000.00.....	\$1,000.00

Schedule C

If gross receipts are:

\$0.00 to \$3,000.00.....	\$50.00
\$3,001.00 to \$5,000.00.....	\$75.00
\$5,001.00 to \$10,000.00.....	\$100.00
\$10,001.00 to \$15,000.00.....	\$125.00
\$15,001.00 to \$20,000.00.....	\$150.00
\$20,001.00 to \$25,000.00.....	\$175.00
\$25,001.00 to \$30,000.00.....	\$200.00
\$30,001.00 and over.....	\$250.00

Where business is carried on as a partnership or company, this license shall apply to each member of the partnership or company and shall be based on the pro rata share of each member of the partnership or company in gross receipts of partnership.

Amounts received as retainers, whether paid on an annual or any other basis, even though designated as salary shall be included as part of the gross receipts.

Schedule D

Capital, surplus and undivided profits:

\$0.00 to \$249,999.99.....	\$50.00
\$250,000.00 to \$299,999.99.....	\$60.00
\$300,000.00 to \$349,999.99.....	\$70.00
\$350,000.00 to \$399,999.99.....	\$80.00
\$400,000.00 to \$449,999.99.....	\$90.00
\$450,000.00 to \$499,999.99.....	\$100.00
\$500,000.00 to \$600,000.00.....	\$110.00
Over \$600,000.00	\$125.00

Plus any branch or automated teller machine\$10.00

Schedule E

Number of tables:

1 to 10 tables.....	\$50.00
11 to 15 tables	\$75.00
16 to 25 tables	\$100.00
over 25 tables.....	\$125.00

All applications for restaurants must be accompanied by a certificate from the County Health Department. They must also have an inspection completed by the Engineering Department and Fire Department and receive a Certificate of Occupancy.

Schedule F

Local

Less than \$15,000.00.....	\$50.00
\$15,001.00 to \$50,000.00.....	\$100.00
Gross contracts over \$50,000.00.....	\$150.00

Itinerant

Less than \$15,000.00.....	\$100.00
\$15,001.00 to \$50,000.00.....	\$200.00
Gross contracts over \$50,000.00.....	\$300.00

Schedule G

Gross receipts in the amount of:

Less than \$25,000.00.....	\$150.00
Plus 1/20 of 1% in excess of ...	\$25,000.00

Schedule H

Any fire or marine insurance company doing business in the City shall pay **FOUR DOLLARS ON EACH ONE HUNDRED DOLLARS AND MAJOR FRACTION THEREOF** of the gross premiums on policies issued during the preceding calendar year on property located within the City, less return premiums; provided that each fire or marine insurance company which has not done business in the city during the preceding calendar year shall pay a flat sum of one hundred dollars, and at the end of the first calendar year shall be calculated as above and the one hundred dollars herein required to be paid shall be applied as a credit against said first year license. Any overpayment will be refunded by the City. Other insurance, each person or corporation doing any other kinds of insurance that those specified in above subdivision shall pay \$20.00 and one dollar on each one hundred dollars and major fraction thereof gross premiums less the premiums returned by cancellation on policies issued in the previous year to citizens of the city provided that this shall not apply to Knights of Pythias, Odd Fellows and other such incorporated fraternal orders. Mutual aid associated – same as fire and marine. Persons, firms, or corporations writing own insurance shall pay same license as other agent or agencies, provided new companies shall pay thirty-five dollars to be adjusted at the end of the year. Each person, firm or corporation doing any insurance business shall within sixty days furnish the City Clerk in writing a duly sworn statement showing the full and true amount of gross premiums received during the preceding calendar year.

Schedule I

Number of machines:

1 to 5 machines.....	\$50.00
6 to 10 machines.....	\$60.00
over 10 machines – each.....	\$5.00

Schedule J

Number of machines:

Where machines are operated by pennies.....\$50.00
Food or Drinks.....\$50.00 1st machine,
\$15.00 each additional
Each machine operated by depositing
coins of five cents or multiple coins
not exceeding 50 cents.....\$50.00 each

In the event a person who is required to purchase a license is engaged in an activity that does not meet the particular criteria of any classification, then the revenue department shall assign such person to the classification that is most similar to the activity in which the person is engaged. The procedure and criteria for such assignment shall be as follows:

1. The proper classification for the activity in which the person is engaged shall be identified.
2. The first three (3) digits of the NAICS Classification that best describes the activity shall be used to identify a classification that has the first three NAICS digits, and the person shall be assigned to that classification.
 - a. In the event this procedure results in more than one applicable classification, and if the payment schedules for the applicable classifications are the same, then the revenue department may use its discretion in making the assignment.
 - b. In the event this procedure results in more than one applicable classification, and if the payment schedules for the applicable classifications are different, then the revenue department shall assign the person to the classification with the highest applicable payment schedule.
3. In the event the person cannot be classified using this procedure, then the person shall be assigned the license classification 999000, unclassified.