

CITY OF LOS ANGELES

CALIFORNIA

ANTOINETTE CRISTOVALE
DIRECTOR OF FINANCE

OFFICE OF FINANCE
200 N. SPRING STREET, RM 220
LOS ANGELES, CA 90012



(213) 978-1774

Antonio R. Villaraigosa
MAYOR

July 17, 2006

Ad Hoc Business
Tax Reform Committee of the
City of Los Angeles
200 N. Spring Street
Room 395, City Hall
Los Angeles, CA 90012

Attention: Lauraine Braithwaite, Legislative Assistant

Subject: Business Tax Fund Class Consolidation Reform Measure

Honorable Members:

SUMMARY

Over the past seven years, the City of Los Angeles has put in place a number of critical tax reform measures in an effort to make the business tax system simpler and friendlier. In November 2004, the City Council adopted a \$92 million tax relief package of additional reforms. The Office of Finance (Finance) has implemented the first five reform measures of this package. The last reform to be enacted is the consolidation of the gross receipts fund classes based on tax rates. Finance considered various options to consolidate the business tax gross receipt fund classes (rate consolidation). As a result, we are recommending the following proposal, which can be implemented at an approximate annual revenue loss of \$75,600 (see Attachment #1), reimbursable from the Tax Reform Fund. The Tax Reform Fund ordinance specifies that any reform costs shall be charged against the fund only in the first year the tax reform measure is implemented, unless the Council and Mayor specifically authorize a deduction for any subsequent year.

PROPOSED RATE CONSOLIDATION

As mentioned, several options for consolidation were evaluated. Some options affected too few businesses at an excessive cost, while other options did not necessarily simplify or clarify the tax code. Our primary goal was to create a classification system that would simplify the tax code for the business community, apply to a broad spectrum of businesses equitably and ease administration where possible. The components of the proposal include the following:

- Eliminate the gross receipts threshold for each classification because the Small Business Exemption (SBE) implies a new threshold by eliminating taxes for businesses that file on time with gross receipts under \$100,000. Taxpayers that do not qualify for the SBE will continue to pay a tax calculated at the rate per thousand dollar based on their classification. Adoption of this methodology generates an annual revenue loss of almost \$2 million, but this loss was already absorbed with the adoption of the SBE.
- Eliminate the minimum tax at the time of registration and simply pay the tax due on a per thousand dollar basis for the first and second year during the renewal period.
- Consolidate like business activities into six tax rates with nine fund classes instead of forty-two. This rate consolidation as proposed does not include two classes (Contractors and Sale of Real Property) due to the uniqueness of the business activities and the established tax methodology discussed in detail under the Background section.

The Office of Finance is proposing to apply the consolidation in two phases. The first phase covers all administrative aspects including programming and testing the LATAX system, preparing the ordinances, updating the website, publicizing the consolidation and other reforms (\$100,000 Small Business Exemption, Small Business Taxpayer Assistance Program and the upcoming 4% rate reduction) by January 1, 2007. The second phase would include training CPA's, office staff, and re-designing the renewal forms and instructions for taxpayers to file under the new class consolidation system to be effective on January 1, 2008.

IMPLEMENTATION OF A NEW BUSINESS ONE-TIME REGISTRATION FEE

On an annual basis, the Office of Finance prints and sends specialized renewal booklets that are specific to each class to all taxpayers, whether a taxpayer has a liability or is exempt. The office staff assists taxpayers, accountants, and various guilds with information regarding individual accounts via telephone and at the various public counters (on average 8,000 calls per day come through the call center during the renewal period). These services continue annually for all those qualifying for all the exemptions including the Small Business and Creative Artists Exemptions (approximately 100,000 taxpayers). To recoup some of these costs, the Office of Finance is proposing to begin charging a registration fee of \$25 based on the associated costs of setting up a new account. This is a one-time fee to new taxpayers for services over the life of their business. This cost is minimal considering that the Office performs multi-year processing of accounts, and enforces and audits these taxpayers and is proposed to fund future technological efficiencies and customer service programs within Finance.

Finance researched other cities to see how Los Angeles would compare if it instituted a processing fee. Of 15 other cities (see Attachment #2), only four cities charge a rate below the \$25 fee, of which all but one charge the fee on an annual basis. Nine cities whose rates are higher charge their fees on an annual basis, and some even charge an additional renewal fee. Therefore, the Office of Finance rate is very competitive, as only one city charges \$15 as a one-time fee. Seven cities charge on a gross receipt basis. On average the past ten years, the Office of Finance established 35,000 new accounts per year (excluding non-profits and exempt accounts). If the \$25 fee is implemented, we could generate approximately \$875,000 to fund various customer-focused efficiency programs such as installation of a document imaging system and creation of a Small Business Taxpayer Assistance Program discussed later in the report.

REFORM PUBLICITY/INSTRUCTION & FORM DESIGN/ AND PROGRAMMING COSTS

The Office of Finance is requesting an appropriation of \$170,000 from the Tax Reform Fund to fund an outreach campaign, cover LATAX programming costs and to seek assistance with tax forms re-design. Our 2006 outreach effort was a success on many levels. Because the fund class consolidation will change the way the taxpayer interprets the entire tax code and affects every single taxpayer, it involves an even larger education effort. Additionally, all forms, instructions, literature will need alteration, including simplifying the Business Tax Booklet.

RECOMMENDATION

The Director of Finance, respectfully requests approval of the actions recommended herein to ensure that a timely execution of the consolidation, which will be implemented in two phases, Phase I effective January 1, 2007 and Phase II effective January 1, 2008:


- 1) Authorize the Office of Finance to implement the class consolidation proposal.
- 2) Request the City Attorney to amend all ordinances to change the manner in which business taxes are computed by having both the backtax and the tax for the new tax year computed as specified in this report.
- 3) Appropriate a one-time expense of \$170,000 in the Tax Reform Fund for Tax Reform Outreach to publicize the Small Business Exemption reform, rate reduction, and class consolidation; redesign the renewal forms; and cover LATAX programming costs, etc. (see breakdown on page 7 under Reform Publicity/Instruction and Form Design/and Programming Costs).
- 4) Appropriate \$75,600 in the Tax Reform Fund for class consolidation, which reimburses the General Fund for estimated revenue loss associated with this consolidation.
- 5) Instruct the City Attorney to draft a new ordinance that implements the new registration fee.
- 6) Establish a trust fund to deposit the registration fee collected to fund efficiencies in the Office of Finance.

FISCAL IMPACT

The Class Consolidation proposal does not impact the General Fund. The Tax Reform Fund has sufficient funding to cover the first year revenue loss of \$75,600 and \$170,000 costs to implement the class consolidation.

If you have any questions, please contact me at (213) 978-1774.

Sincerely,


Antoinette Christovale
Director of Finance
Attachments

BACKGROUND

The Mayor and City Council continue to work with the business community to reform the City's business tax to attract and retain its vital economic base. In November of 2004, the City Council adopted a \$92 million tax relief package that included the following reform measures:

1. Provide a phased in across-the-board tax reduction up to 4% per year, for a total tax rate cut of 15% (rate reduction);
2. Increase the Small Business Exemption threshold from \$5,000 to \$50,000 in 2006, and \$100,000 in 2007;
3. Create a new exemption for creative talent that waives tax for those under \$300,000;
4. Reduce taxes for motion picture producers, raising the floor at which the minimum tax is paid, and capping taxes;
5. Use cash or accrual methodology to calculate gross receipts;
6. Simplify the tax code by consolidating the number of fund classes.

Currently, the Office of Finance has implemented the first five reform measures. This report recommends various options to consolidate the business tax gross receipt fund classes (rate consolidation).

PROPOSED RATE CONSOLIDATION

The present Business Tax system for gross receipts requires setting up a taxpayer under one or more fund classes among the 42 listed classifications (total of 75 including flat taxes). Fund classes are defined by the type of activity involved, i.e. wholesale sales, retail sales, auto repair, etc. At the time of registration, a taxpayer pays a minimum tax based on a specified dollar threshold and tax rate (see Attachment #3). Then at the first renewal period, he/she calculates the backtax, which is the difference between the minimum paid and any subsequent tax that may be due. The amount due is the tax rate per one thousand dollars of gross receipts on any additional amount above the minimum tax. In addition, tax is paid in advance for the current year, so the business owner pays any additional tax for the first year of operation and its 2nd year tax at the same time. Future years' taxes are due annually on January 1 and are considered delinquent if not paid by February 28.

In the past, a taxpayer paid a minimum tax regardless if they ever met the threshold. However, with the Small Business Exemption, most of the taxpayers may be exempt from paying a tax. For 2006, 61% of taxpayers filed timely. We expect a significantly higher rate of timely returns as taxpayers become more aware of the reforms.

The Office of Finance considered several options for consolidation. Some options affected too few businesses at an excessive cost, while other options did not necessarily simplify or clarify the tax code. Our primary goal was to create a classification system that would simplify the tax code for the business community, apply to a broad spectrum of businesses equitably and ease administration where possible. It is recommended that the Mayor and Council adopt the following proposal, which can be implemented at an approximate annual loss of \$75,600 (see Attachment #1), reimbursable from the Tax Reform Fund for the first year only in accordance with the related ordinance establishing the fund.

- Eliminate the gross receipts threshold for each classification because the Small Business Exemption (SBE) implies a new threshold by eliminating taxes for businesses that file on time with gross receipts under \$100,000. Taxpayers that do not qualify for the SBE will continue to pay a tax calculated at the rate per thousand dollar based on their classification. Adoption of this methodology generates an annual revenue loss of almost \$2 million, but this loss was already absorbed with the adoption of the SBE.
- Eliminate the minimum tax at the time of registration and simply pay the tax due on a per thousand dollar basis for the first and second year during the renewal period.
- Consolidate like business activities into six tax rates with nine fund classes instead of forty-two. This rate consolidation as proposed does not include two classes (Contractors and Sale of Real Property) due to the uniqueness of the business activities and the established tax methodology for each of these fund classes discussed below.

The contractors fund class (L 288) pertains to those contractors who have a fixed location within the City, and have jobs or projects located both inside and outside the City. The tax calculation for these types of contractors is based on a unique formula using two rates. One rate applies to the in-City gross receipts and the other rate is based on a ratio of all gross receipts to administrative/payroll expense (cost basis). Applying the lowest tax rate to both in and out-of-city gross receipts would eliminate the administrative cost basis for computing the tax. This elimination would likely result in a tax increase for the contractor with any out-of-City gross receipts, thus violating Proposition 218. An example of a Contractor with gross receipts both inside and outside the City is illustrated below.

EXAMPLE: Total gross receipts of \$180,000. Comprised of \$80,000 In-City; \$100,000 Out of City. In-City Administrative/Payroll expense of \$10,000.

<u>Current</u>	(1) In-City Tax based on \$80,000:	
	First	\$60,000 \$171.88
		\$20,000 \$ 22.80
		Total Tax: In-City \$194.68
	(2) Out-of-City Tax - ratio of out-of-city gross receipts to total gross receipts multiplied by the admin/payroll costs (cost basis).	
		\$100,000 / \$180,000 x \$10,000 = \$5,555
		Tax based on \$5,555* \$17.22
	(3) Total Tax Due - \$194.68 + \$17.22=	\$211.90

* Rounded to \$6,000 for this example and multiplied by \$2.87 tax rate divided by \$1,000.

Under Consolidation: All gross receipts for out-of-city jobs taxed at lower rate (eliminating the cost basis).

(1) In-city jobs	\$194.68	(from above scenario)
(2) Out-of-city jobs	\$114.00	\$1.14/\$1000
(3) Total Tax Due	\$308.68	

The Sale of Real Property fund class generally refers to developers who operate as a limited partnership on a per project basis and are generally dissolved at the end of the project. Under all other gross receipt fund classes, if an existing business dissolves, the City does not charge a business tax based on the gross receipts in its final year of operation. However, the current Sale of Real Property ordinance dictates that a taxpayer pay a business tax based on the gross receipts in its final year of operation. In addition, this fund classification uniquely requires developers to pay a continual minimum tax and back tax. Since most developers realize the highest volume of sales in the last year of operation, consolidating into a combined fund class where we don't charge a taxpayer for its final year of operation would result in a revenue loss of approximately \$4.8 million. We would continue to realize a revenue loss annually from Sale of Real Property taxpayers that are in their final year of operation because we would not be collecting the taxes due which are based on the gross receipts of their final year of operation. If we defer the first year's tax to the second year and eliminate the continual additional tax, the tax due in the second year could essentially double. Since we use the first year's gross receipts to determine the tax due for both years, these businesses could end up paying more under this method, thus violating Proposition 218.

The revenue loss associated with the Contractors & Sale of Real Property fund classes is estimated at \$6.5 million consisting of the \$1.7 million for Contractors and \$4.8 million for Sale of Real Property as shown on the bottom of Attachment #1. Therefore, for Section 21.188 LAMC, Contractors, it is recommended that these accounts would continue paying the minimum tax. For Section 21.193 LAMC, Sale of Real Property, accounts would continue paying the minimum tax every year in the beginning of the year during renewals.

Overall benefits of the rate consolidation proposal include simplifying calculations for both the taxpayers and for Office of Finance staff. Eliminating the minimum tax means more efficiency because fewer errors in filing are expected and less refunds in turn due to errors decrease. By simplifying the entire process, transactions will go smoother and faster for all involved, and finally, it means less training to tax professionals and staff.

The Office of Finance is proposing to apply the consolidation in two phases. The first phase covers all administrative aspects including programming and testing the LATAX system, preparing the ordinances, updating the website, publicizing the consolidation and other reforms (implementing the \$100,000 Small Business Exemption and the upcoming 4% rate reduction) by January 1, 2007. The second phase would include training CPA's, office staff, and re-designing the renewal forms and instructions for taxpayers to file under the new class consolidation system to be effective on January 1, 2008.

IMPLEMENTATION OF A NEW BUSINESS ONE-TIME REGISTRATION FEE

On an annual basis, the Office of Finance prints and sends specialized renewal booklets that are specific to each class to all taxpayers, whether a taxpayer has a liability or is exempt. We update the website, and purchase NAICS data codes to validate the business activity codes in our system, changing business names, addresses, or fund classes, all affecting the master file. The office staff assists taxpayers, accountants, and various guilds with information regarding individual accounts via telephone and at the various public counters (on average 8,000 calls per

day come through the call center during the renewal period). These services continue annually for all those qualifying for all the exemptions including the Small Business and Creative Artists Exemptions (approximately 100,000 taxpayers). To recoup some of these costs, the Office of Finance is proposing to begin charging a registration fee of \$25 based on the associated costs of setting up a new account. This is a one-time fee to new taxpayers for services over the life of their business. This fee is minimal considering that the Office performs multi-year processing of accounts, and enforces and audits these taxpayers. We recommend that the proceeds from this fee be deposited in a trust fund for the Office of Finance to pay for future technological efficiencies and customer service programs within Finance.

Technological efficiencies and customer service programs that we would like to initially acquire or develop are a City standard document imaging system and a Small Business Taxpayer Assistance Program. On a daily basis, our office receives a vast amount of documents related to taxpayer accounts, which we must maintain in our files for a number of years. A document imaging system will assist the Office in scanning, storing and retrieving the enormous amount of important documents, for which we are custodians. The Office of Finance is also proposing to offer free business tax preparation assistance, to businesses that qualify for the small businesses exemption (making less than \$100,000 in total gross receipts). This tax preparation assistance program will operate on a limited basis during the month of January at various branch offices. The implementation of this program will help the many small business owners having difficulty completing their tax renewal form. This assistance program will help alleviate both the tax renewal crush that occurs at our public counters during the month of February and the volumes of requests from taxpayers seeking assistance with their business tax renewal forms.

In addition, the office researched the cost of processing or renewal fees against 15 other cities (see Attachment #3), only four cities charge a rate below the \$25 fee, of which all but one charge the fee on an annual basis. Nine cities whose rates are higher charge their fees on an annual basis, and some even charge an additional renewal fee. Therefore, the Office of Finance rate is very competitive, as only one city charges \$15 as a one-time fee. Seven cities charge on a gross receipt basis. On average the Office of Finance establishes 35,000 new accounts per year (excluding non-profits and exempt accounts), we could generate approximately \$875,000 to fund the various efficiencies.

REFORM PUBLICITY/INSTRUCTION & FORM DESIGN/ AND PROGRAMMING COSTS

The Office of Finance is requesting an appropriation of \$170,000 from the Tax Reform Fund to pay for the following:

- \$90,000 to publicize the new reforms (class consolidation, increase in the Small Business Exemption from \$50,000 to \$100,000, Taxpayer Assistance Program, and the 4% Rate Reduction)
- \$30,000 to contract for one year with an outside firm specializing in tax forms redesign to make our forms more user friendly, in conjunction with ITA to ensure appropriate software and technology are used.
- \$50,000 to cover LATAX programming costs (data conversion, coding, and testing, etc.)

The department will incur all the above as a one-time expenditure for FY 2006/07. The department may require additional funds during FY 2007/08 for the rate consolidation and any additional reforms (i.e. rate reduction).

Our 2006 outreach effort was a success on many levels. Few complaints were received about lack of public education and given the general perception and confusion that surrounds taxation; it is vital that we expand our public education efforts. Because the fund class consolidation will change the way the taxpayer interprets the entire tax code and affects every single taxpayer, it involves an even larger education effort. Additionally, all forms, instructions, and literature will need alteration, including simplifying the Business Tax Booklet.

Attachment # 1

PROPOSED CONSOLIDATION

Fund Class	Fund Class No.	Fund Class	Tax Rate Per \$1000	Principal Tax Paid Minus Minimum Tax Paid (1)	Deferred Minimum Paid at Time of Renewal (2)	Revenue Loss Late Registrants(3)
1	L489	Tugboat/Barge Operator	\$1.09	\$ 19,138	\$ 792	
		Telephone Services		\$ 2,324,819	\$ 409	\$ 22
		Child Care Provider		\$ 171,254	\$ -	
		Citywide Multimedia		\$ 100,674	\$ 603	\$ 16
		Citywide Multimedia (Adult)		\$ 1,507,204	\$ 44,817	\$ 3,094
2	L166	Wholesale Sales	\$1.09	\$ 33,990,271	\$ 161,581	\$ 2,872
		Wholesale Sales (Blind)		\$ 17,591	\$ -	
		Wholesale Sales (Multimedia)		\$ 41,653	\$ 348	*
		Wholesale Sales (Adult)	\$ 1,739	\$ 3		
3	L099	Commercial Rental	\$1.37	\$ 8,418,263	\$ 95,149	\$ 2,961
		Hotel, Motel, Apts. Etc.		\$ 8,408,717	\$ 216,787	\$ 24,202
		Swap Meet Operator		\$ 7,379	\$ 67	
		Antq/Coll/Exch-Prom		\$ 456	\$ 89	*
		Hotel, Motel, Apts. Etc. (Adult)		\$ 178	\$ 0	*
4	L167	Retail Sales	\$1.37	\$ 59,934,940	\$ 569,616	\$ 5,802
		Retail Sales (Blind)		\$ 7,674	\$ 103	*
		Retail Sales (Multimedia)		\$ 110,665	\$ 113	
		Retail Sales (Adult/Liquor)		\$ 4,063	\$ 2	*
		Laundry Cleaning		\$ 706,282	\$ 16,500	\$ 307
5	L389	Theater	\$2.76	\$ 634,488	\$ 857	*
		Theater (Adult)		\$ 2,640	\$ 0	
		Radio/TV Broadcaster		\$ 2,760,783	\$ 10,675	\$ 505
		Radio/TV Broadcaster (Multimedia)		\$ 107,753	\$ 186	\$ 30
6	L192	Sporting Events	\$2.76	\$ 1,113,921	\$ 188	
		Vending Machines		\$ 179,793	\$ 20,281	\$ 316
		Collection Agency		\$ 248,665	\$ 9,525	\$ 39
		Freight FWD/Steamship		\$ 2,700,973	\$ 4,230	\$ 68
		Personal Property Rental		\$ 6,336,327	\$ 43,436	\$ 3,666
		Personal Property Rental (Multimedia)	\$ 48,890	\$ (0)	*	
7	L079	Commission Broker	\$3.42	\$ 1,259,626	\$ 10,260	\$ 823
		Independent Telemarketing		\$ 259,889	\$ 36	*
		Commission Broker (Multimedia)		\$ -	\$ -	
		Commission Broker (Adult)		\$ -	\$ -	
8	L289	Miscellaneous Services	\$3.85	\$ 13,327,221	\$ 9,477	\$ 330
9	L190	Professions/Occupations	\$5.50	\$ 190,031,075	\$ 874,739	\$ 30,255
		Professions/Occupations (Multimedia)		\$ 360,549	\$ 581	*
		Professions/Occupations (Adult)		\$ 966	\$ 55	\$ 52
		Auto Park		\$ 3,147,439	\$ 6,292	\$ 185
		Health Maintenance Org.		\$ 11,263,970	\$ 94	*
TOTAL				\$ 349,557,925	\$ 2,097,891	\$ 75,545

*projected loss is less than \$10

Recommended Not To Qualify For Consolidation

Fund Class	Fund Class No.	Fund Class	Tax Rate Per \$1000	Principal Tax Paid Minus Minimum Tax Paid	Contractor Minimum Tax	Revenue Loss
10	L188	Contractor (in-City)	\$1.09	\$ 10,746,363	\$ 1,717,581	\$ 1,717,581
	L288	Contractor ("B" Gross)	\$2.76	\$ 4,194,447	\$ -	\$ -
11	L193	Sale Real Property	\$2.76	\$ 4,842,275	\$ -	\$ 4,842,275
TOTAL				\$ 19,783,085	\$ 1,717,581	\$ 6,559,856

33		Flat Rate Categories (4)	N/A
1		Motion Picture Producers	N/A

Notes:

1. Data is based on 2005 accounts
2. First year tax is based on actual gross receipts multiplied by the rate per thousand, which is collected in second year. Loss already absorbed with implementation of Small Bus. Exemption.
3. Revenue loss is based on the number of new and discovery accounts that are below each category's threshold and are not eligible for the small business exemption due to filing late.
4. The 33 Flat Rate Categories may be addressed at a later date.

Attachment # 2

The following data is from a 2002 Kosmont Study: Cost of doing business survey based on 204 communities. The purpose was to compare cities with application, processing, or renewal fees.

City	Application Fee	Notes
Los Angeles County		
* Azusa	\$68	Annual application fee plus rate
Burbank	\$30	One-time application fee
Carson	\$100	** One-time application fee
* Culver City	\$45	Annual application fee plus rate
Signal Hill	\$48	** Processing fee plus rate
Orange County		
* Fullerton	\$20	Renewal fee plus rate
Huntington Beach	\$25	New application fee and \$12 annual renewal fee plus rate
Riverside County		
* Hemet	\$90	New processing fee
San Bernardino County		
* Barstow	\$40	Processing fee plus rate
* Upland	\$15	Application fee plus rate
San Diego County		
Poway	\$8	Initial registration fee w/\$6 renewal fee every two years
Santa Barbara / Ventura Counties		
* Oxnard	\$25	** New processing fee plus \$10 renewal fee
San Francisco / San Mateo Counties		
Burlingame	\$30	One-time application fee
San Francisco	\$150-\$500	Application fee depending on tax liability plus either payroll or gross receipts tax
Alameda County		
Dublin	\$50	Annual license flat fee

* Denotes Cities taxing on Gross Receipts

** Denotes Cities establishing fee after Prop. 218

Attachment #3

CURRENT BUSINESS TAX WITH MINIMUMS AND THRESHOLDS

Fund Class	Fund Class No.	Fund Class	Min. Tax	Threshold	Tax Rate Per \$1000
1	L 143	Tugboat/ Barge Operator	\$ 103.13	\$ 18,000	\$1.14
2	L 166	Wholesale Sales	\$ 114.58	\$ 100,000	\$1.14
3	L 188	Contractor-In-City	\$ 171.88	\$ 60,000	\$1.14
4	L 197	Telephone Services	\$ 68.75	\$ 60,000	\$1.14
5	L 266	Wholesale Blind Exempt (S166)	\$ -	-----	---
6	L 366	Wholesale Multimedia (S 166 HWD)	\$ 114.58	\$ 100,000	\$1.14
7	L 489	Child Care Provider	\$ 22.92	\$ 20,000	\$1.14
8	L 689	City Wide Multimedia	\$ 114.58	\$ 100,000	\$1.14
9	L 766	Wholesale Adult Bookstore (S 166 EZA)	\$ 114.58	\$ 100,000	\$1.14
10	L 789	Citywide Multimedia (S 689 HWD)	\$ 114.58	\$ 100,000	\$1.14
11	L 098	Commercial Rental	\$ 107.42	\$ 75,000	\$1.43
12	L 099	Hotel, Motel, Apts., Etc.	\$ 107.42	\$ 75,000	\$1.43
13	L 102	Laundry Cleaning	\$ 107.42	\$ 75,000	\$1.43
14	L 147	Theater	\$ 64.46	\$ 45,000	\$1.43
15	L 167	Retail Sales	\$ 107.42	\$ 75,000	\$1.43
16	L 267	Retail - blind exempt (S 167)	\$ -	\$ 75,000	\$1.43
17	L 298	Swap Meet Operator	\$ 107.42	\$ 75,000	\$1.43
18	L 367	Retail Multimedia (S 167 - HWD)	\$ 107.42	\$ 75,000	\$1.43
19	L 389	Radio/TV Broadcaster	\$ 107.42	\$ 75,000	\$1.43
20	L 498	Antique/Coll/Exchange-Prom	\$ 107.42	\$ 75,000	\$1.43
21	L 598	Radio/TV Multimedia (S 389 - HWD)	\$ 107.42	\$ 75,000	\$1.43
22	L 747	Adult Theater (S 147 - EZA)	\$ 64.46	\$ 45,000	\$1.43
23	L 767	Retail Liquor/Adult Books (S 167 - EZA)	\$ 107.42	\$ 75,000	\$1.43
24	L 799	Adult Motel (S 099 - EZA)	\$ 107.42	\$ 75,000	\$1.43
25	L 059	Sporting Events	\$ 103.13	\$ 36,000	\$2.87
26	L 065	Vending Machines	\$ 143.23	\$ 25,000	\$2.87
27	L 078	Collection Agency	\$ 859.39	\$ 300,000	\$2.87
28	L 141	Freight FWD/Steamship	\$ 171.88	\$ 60,000	\$2.87
29	L 192	Personal Property Rental	\$ 171.88	\$ 60,000	\$2.87
30	L 193	Sale Real Property	\$ 171.88	\$ 60,000	\$2.87
31	L 288	Contractor "B" Gross (S 188)	\$ -	-----	\$2.87
32	L 392	Prop. Rental Multimedia (S 192)	\$ 171.88	\$ 60,000	\$2.87
33	L 079	Commission Broker	\$ 88.80	\$ 25,000	\$3.56
34	L 080	Independent Telemarketing	\$ 88.80	\$ 25,000	\$3.56
35	L 379	Commission Broker Multimedia (S 079)	\$ 88.80	\$ 25,000	\$3.56
36	L 779	Commission Broker - Adult Books (S 079)	\$ 88.80	\$ 25,000	\$3.56
37	L 289	Miscellaneous Services	\$ 48.13	\$ 12,000	\$4.01
38	L 056	Auto Park	\$ 171.88	\$ 30,000	\$5.73
39	L 190	Professions/Occupations	\$ 103.13	\$ 18,000	\$5.73
40	L 191	Health Maint. Org.	\$ 103.13	\$ 18,000	\$5.73
41	L 390	Professions Multimedia (S 190 - HWD)	\$ 103.13	\$ 18,000	\$5.73
42	L 790	Massage Parlor (S 190 - EZA)	\$ 103.13	\$ 18,000	\$5.73

Flat Rate Categories

33		Flat Rate Categories	N/A
1		Motion Picture Producers	N/A