



City of Roanoke Rapids Schedule of Privilege License and Regulatory Fees Fiscal Year July 1, 2016 to June 30, 2017

TERM OF LICENSE:

Beer & Wine "Schedule B" Privilege License May 1 through April 30

Regular "Schedule C" Privilege License July 1 through June 30

Regulatory Fees July 1 through June 30

**** No Pro-Ration ****

Schedule "B" - Privilege License Fees Limited Under North Carolina General Statutes

Beer & Wine Privilege Licenses – Regulated by North Carolina Revenue Laws of G.S. §105-113.70.

Copy of North Carolina ABC Permit Required

100	BEER ON PREMISES – (§105-113.77)	\$15.00	104	BEER & WINE ON PREMISES – (§105-113.77)	\$30.00
101	BEER OFF PREMISES – (§105-113.77)	\$5.00	105	WINE ON PREMISES – (§105-113.77)	\$15.00
102	BEER (WHOLESALE)	\$37.50	106	WINE OFF PREMISES – (§105-113.77)	\$10.00
103	BEER & WINE OFF PREMISES – (§105-113.77)	\$15.00	107	WINE (WHOLESALE)	\$37.50

Schedule "C" - Privilege License Fees Regulated By City Code of Ordinances

Fees for classifications listed below are regulated by the City of Roanoke Rapids Code of Ordinances – Title XI: Chapter 110. New categories and fees may be added as necessary, with City Council approval.

058	TAXICAB / LIMOUSINE – (§20-97) Per Vehicle	\$15.00	
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EXEMPT – City License Taxes Prohibited by NC General Statutes

Effective July 1, 2015 the North Carolina General Assembly passed **House Bill 1050** which eliminated the authority of municipalities to levy a business license tax with the exception of beer and wine, limousines and taxicabs.

City Code of Ordinances - Regulatory Fees

023	ITINERANT MERCHANT - Transports an inventory of goods to a building, vacant lot, etc. then displays and offers the goods for sale at retail. *Some Exemptions Apply. (§105-53)	\$20.00	041	PEDDLER (BY VEHICLE) – Person who travels from place to place with inventory and offers it for sale at retail, occupying no space for more than 30 minutes during any 24-hour period. *Some Exemptions Apply. (§105-53)	\$20.00
073	PEDDLER (ON FOOT) – Person who travels from place to place on foot, selling goods other than, or in addition to, farm products. (§105-53)	\$20.00		BUSINESS REGISTRATION	\$20.00

If you have any questions please contact the Tax Dept. at 252-533-2842.