

**PRIVILEGE TAX APPLICATION
CITY OF WEST POINT
P. O. BOX 1117
WEST POINT, MS 39773**

1. TRADE NAME OF BUSINESS _____
PHONE NUMBER _____
2. NATURE OF BUSINESS _____
3. PHYSICAL ADDRESS OF BUSINESS _____
4. MAILING ADDRESS FOR PRIVILEGE LICENSE _____
5. NAMES AND ADDRESS OF OWNER(S) _____

PHONE NUMBERS _____

THIS PRIVILEGE TAX APPLICATION SHALL APPLY TO THE FOLLOWING: (SEE SCHEDULES A-D ON BACK)

- A. _____
- B. _____
- C. _____
- D. _____

STORE INVENTORY AMOUNT \$ _____ TAX AMOUNT DUE \$ _____

NUMBER OF EMPLOYEES _____ TAX AMOUNT DUE \$ _____

MEAT MARKETS, FOOD HANDLERS, RESTAURANTS, CAFES, LUNCH STANDS, PLEASE BRING YOUR PERMIT FROM THE HEALTH DEPARTMENT.

IMPORTANT NOTICE: THE ISSUANCE OF A PRIVILEGE LICENSE, OR THE PAYMENT OF A TAX REQUIRED THEREOF, SHALL NOT MAKE LAWFUL ANY BUSINESS, EMPLOYMENT, TRANSACTION, ARTICLE OR DEVICE, OR THE OPERATION THEREOF, CONTRARY TO ANY STATUTE OF THIS STATE, OR ANY ORDINANCE OF ANY MUNICIPALITY THEREOF. (SEC. 27-17-473, MS CODE).

A MANDATORY PENALTY IS IMPOSED BY LAW IN EVENT OF DELINQUENCY AND CANNOT BE WAIVED BY THE TAX COLLECTOR.

DO YOU SOLEMNLY SWEAR (OR AFFIRM) THAT THIS LIST OF ITEMS SUBJECT TO PRIVILEGE TAX IS A JUST AND TRUE ACCOUNT AND CORRECT AS STATED

PLEASE PRINT NAME _____

OWNER'S SIGNATURE _____ DATE _____

FOR OFFICE USE ONLY

DATE LICENSE ISSUED: _____ LICENSE NUMBER _____

PERIOD OF LICENSE FROM: _____ TO _____

APPROVED _____ BUILDING OFFICIAL 662.494.6601

APPROVED _____ FIRE INSPECTOR 662.494.6377

1. Wholesale & Retail Businesses (See Schedule A) Enter Amount in block 1 1.
2. Beer - Retail - \$15.00 (Enter Amount in block 2) 2.
3. Beer - Wholesale - \$50.00 (Enter Amount in block 3) 3.
4. Manufactures (see Schedule B) Enter Amount in block 4 4.
5. Businesses other than Manufacturers & Wholesale/Retail Stores (See Schedule C) Enter Amount in block 5 5.
6. Amusement Machines / Vending Machines (See Schedule D) Enter Amount in block 6 6.
7. Total Privilege License Fee Due (Add Blocks 1 thru 6) 7.

Do you sell food? If yes, please enclose a copy of your Clay County food permit.

SCHEDULE A - Wholesale & Retail Businesses

If you are a wholesale or retail store, including restaurants, dealing in the sale of goods, wares, and/or merchandise, determine the amount of tax you owe by applying the assessed value of your inventory to the schedule listed below.

Assessed Value is determined as it appears on your personal property tax statment. (Assessed value is 15% of true value).

Assessed Value of Inventory	Amount	Assessed Value of Inventory	Amount
\$ 0 - \$ 7,000.....	\$ 20.00	\$ 90,001 - \$100,000	\$ 380.00
\$ 7,001 - \$10,000.....	\$ 25.00	\$100,001 - \$125,000	\$ 440.00
\$10,001 - \$12,000.....	\$ 32.50	\$125,001 - \$150,000	\$ 560.00
\$12,001 - \$15,000.....	\$ 40.00	\$150,001 - \$175,000	\$ 680.00
\$15,001 - \$20,000.....	\$ 50.00	\$175,001 - \$200,000	\$ 800.00
\$20,001 - \$25,000.....	\$ 62.50	\$200,001 - \$225,000	\$ 920.00
\$25,001 - \$30,000.....	\$ 75.00	\$225,001 - \$250,000	\$1,040.00
\$30,001 - \$40,000.....	\$ 92.50	\$250,001 - \$300,000	\$1,200.00
\$40,001 - \$50,000.....	\$150.00	\$300,001 - \$350,000	\$1,360.00
\$50,001 - \$60,000.....	\$200.00	\$350,001 - \$400,000	\$1,520.00
\$60,001 - \$70,000.....	\$250.00	\$400,001 - \$450,000	\$1,680.00
\$70,001 - \$80,000.....	\$300.00	\$450,001 and over	\$1,840.00
\$80,001 - \$90,000.....	\$340.00		

SCHEDULE B - Manufacturer

0 - 3 Employees* - \$20.00 • 4 - 10 Employees* - \$30.00 • Over 10 Employees* - \$80.00

SCHEDULE C - Business Other than Manufacturers & Wholesale/Retail Stores

<p>0 - 3 Employees* - \$20.00 4 - 10 Employees* - \$30.00 Over 10 Employees* - \$3.00 Per Employee not to Exceed \$150.00</p>	<p>Auto Rental.....No. _____ x \$ 5.00 Each Pawn Broker \$ 250.00 Pawn Broker, Deadly Weapons (Additional tax) \$ 250.00 Dealers in Deadly Weapons..... \$ 100.00 Travel Agency \$ 200.00</p>
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* The term "employee" means full-time employees and, with respect to a professional firm or clinic, also includes all partners; however, such term excludes seasonal employees. The term "full-time" means at least thirty (30) hours per seven-day week.

SCHEDULE D - Vending/Amusement Machines*

Machine requiring the deposit of a coin of more than twenty cents (20¢).....	No. _____ x \$ 10.00 =	\$ _____
Machine requiring the deposit of a coin of ten cents (10¢) and not more than twenty cents (20¢).....	No. _____ x \$ 7.50 =	\$ _____
Machine requiring the deposit of a token, coin, or coins, of five cents (5¢) and less then ten cents (10¢).....	No. _____ x \$ 5.00 =	\$ _____
Machine requiring the deposit of a token, coin, or coins, of less than five cents (5¢).....	No. _____ x \$ 2.50 =	\$ _____
Music or Picture Machine.....	No. _____ x \$27.00 =	\$ _____
Game machine.....	No. _____ x \$45.00 =	\$ _____
Hobby Horse Ride.....	No. _____ x \$18.00 =	\$ _____
TOTAL		= \$ _____

* Type of Vending Machines-Air Vacuum; Car Wash; Drinks (Soft drinks, coffee, juice, etc.);Food (candy, chips, cookies, sandwiches, etc.); Gum Ball; Newspaper; Personal items (shampoo, combs, brushes, soap, etc.); Cigarettes; Laundry Products; Postage; and Coin Changers, and Weighing Machines.