

Potential Business Tax Rates
DRAFT - Example Only

				City Council - Baseline Option							Current Option #2							Current Option #3													
		Current	Current	City Council							Current Multiples							Max Double													
		Min	Tax per	Small Biz	Min	\$0 - \$1	\$1 mil -	\$2.5 -	\$25 - \$50	\$ > \$50	Small Biz	Min	\$0 - \$1	\$1 mil -	\$2.5 -	\$25 - \$50	\$ > \$50	Small Biz	Min	\$0 - \$1	\$1 mil -	\$2.5 -	\$25 - \$50	\$ > \$50							
		Payment*	\$1,000	Alt.**	Payment*	mil	\$2.5 mil	\$25 mil	mil	mil	Alt.**	Payment*	mil	\$2.5 mil	\$25 mil	mil	mil	Alt.**	Payment*	mil	\$2.5 mil	\$25 mil	mil	mil							
A	Retail Sales	\$60	\$1.20	\$100	\$0	\$0.75	\$1.00	\$1.25	\$1.50	\$2.00	N/A	\$60	\$1.20	\$1.50	\$1.87	\$3.60	\$3.60	N/A	\$60	\$1.20	\$2.26	\$2.40	\$2.40	\$2.40							
C	Auto Sales	\$60	\$1.20	\$100	\$0	\$1.25	\$2.25	\$3.25	\$4.25	\$5.25	N/A	\$60	\$1.20	\$1.50	\$1.87	\$3.60	\$3.60	N/A	\$60	\$1.20	\$2.26	\$2.40	\$2.40	\$2.40							
D	Wholesale Sales	\$60	\$1.20	\$100	\$0	\$0.75	\$1.00	\$1.25	\$1.50	\$2.00	N/A	\$60	\$1.20	\$1.50	\$1.87	\$3.60	\$3.60	N/A	\$60	\$1.20	\$2.26	\$2.40	\$2.40	\$2.40							
I	Manufacturing	\$60	\$1.20	\$100	\$0	\$1.25	\$2.25	\$3.25	\$4.25	\$5.25	N/A	\$60	\$1.20	\$1.50	\$1.87	\$3.60	\$3.60	N/A	\$60	\$1.20	\$2.26	\$2.40	\$2.40	\$2.40							
K	Admin Headq [1]	\$60	\$1.20	\$100	\$0	\$3.50	\$4.50	\$5.50	\$6.50	\$7.00	N/A	\$60	\$1.20	\$1.50	\$1.87	\$3.60	\$3.60	N/A	\$60	\$1.20	\$2.26	\$2.40	\$2.40	\$2.40							
T	Media Firms	\$60	\$1.20	\$100	\$0	\$1.80	\$2.80	\$3.80	\$4.80	\$5.00	N/A	\$60	\$1.20	\$1.50	\$1.87	\$3.60	\$3.60	N/A	\$60	\$1.20	\$2.26	\$2.40	\$2.40	\$2.40							
W	Miscellaneous [1]	\$60	\$1.20	\$100	\$0	\$3.50	\$4.50	\$5.50	\$6.50	\$7.00	N/A	\$60	\$1.20	\$1.50	\$1.87	\$3.60	\$3.60	N/A	\$60	\$1.20	\$2.26	\$2.40	\$2.40	\$2.40							
B	Grocers	\$60	\$0.60	\$100	\$0	\$0.60	\$1.00	\$1.25	\$1.50	\$2.00	N/A	\$60	\$0.60	\$0.75	\$0.93	\$1.80	\$1.80	N/A	\$60	\$0.60	\$1.13	\$1.20	\$1.20	\$1.20							
E	Business / Pers	\$60	\$1.80	\$100	\$0	\$2.00	\$3.00	\$4.00	\$5.50	\$6.00	N/A	\$60	\$1.80	\$2.25	\$2.80	\$5.40	\$5.40	N/A	\$60	\$1.80	\$3.38	\$3.60	\$3.60	\$3.60							
H	Contractors	\$60	\$1.80	\$100	\$0	\$3.00	\$3.50	\$4.00	\$4.50	\$5.00	N/A	\$60	\$1.80	\$2.25	\$2.80	\$5.40	\$5.40	N/A	\$60	\$1.80	\$3.38	\$3.60	\$3.60	\$3.60							
P	Hotel, Motel	\$60	\$1.80	\$100	\$0	\$1.80	\$2.80	\$3.80	\$4.80	\$5.00	N/A	\$60	\$1.80	\$2.25	\$2.80	\$5.40	\$5.40	N/A	\$60	\$1.80	\$3.38	\$3.60	\$3.60	\$3.60							
F	Prof/Semi	\$60	\$3.60	\$100	\$0	\$4.00	\$4.50	\$5.00	\$5.50	\$7.50	N/A	\$60	\$3.60	\$4.50	\$5.60	\$10.80	\$10.80	N/A	\$60	\$3.60	\$6.77	\$7.20	\$7.20	\$7.20							
G	Recr And Ent	\$60	\$4.50	\$100	\$0	\$4.50	\$4.60	\$4.70	\$4.80	\$5.00	N/A	\$60	\$4.50	\$5.63	\$6.99	\$13.50	\$13.50	N/A	\$60	\$4.50	\$8.46	\$9.00	\$9.00	\$9.00							
U	Public Utility	\$60	\$1.00	\$100	\$0	\$1.80	\$2.80	\$3.80	\$4.80	\$5.00	N/A	\$60	\$1.00	\$1.25	\$1.55	\$3.00	\$3.00	N/A	\$60	\$1.00	\$1.88	\$2.00	\$2.00	\$2.00							
L	Trucking / Trans [2]	N/A	(see notes)	Unchanged from current							Unchanged from current							Unchanged from current													
M	Res Rental	\$14	\$13.95	Unchanged from current							Unchanged from current							Unchanged from current													
N	Comm Rental	\$14	\$13.95	Removed "five year exemption" for major renovations							Removed "five year exemption" for major renovations							Removed "five year exemption" for major renovations													
X	Taxi [3]	N/A	(see notes)	Unchanged from current							Unchanged from current							Unchanged from current													
Y	Ambul / Limo [3]	N/A	(see notes)	Unchanged from current							Unchanged from current							Unchanged from current													
Z	Cannabis	N/A	(see notes)	Unchanged from current							Unchanged from current							Unchanged from current													
	Firearms/Ammo [4]	N/A	\$1.20	Impact unknown / no revenue impact.							Impact unknown / no revenue impact.							Impact unknown / no revenue impact.													
				Cells in red text where proposed rate is less than City Council's							Cells in green text where proposed rate is higher than City Council's							Cells in red text where proposed rate is less than City Council's							Cells in green text where proposed rate is higher than City Council's						
				Multipliers							1.00 1.25 1.55 3.00 3.00							1.00 1.88 2.00 2.00 2.00													

* Currently businesses pay a minimum of \$60 for all categories except residential and commercial rental property, which has a minimum of \$13.95, and Trucking/Transportation, Taxicabs, Ambulance & Limousines, which have no minimum payment.

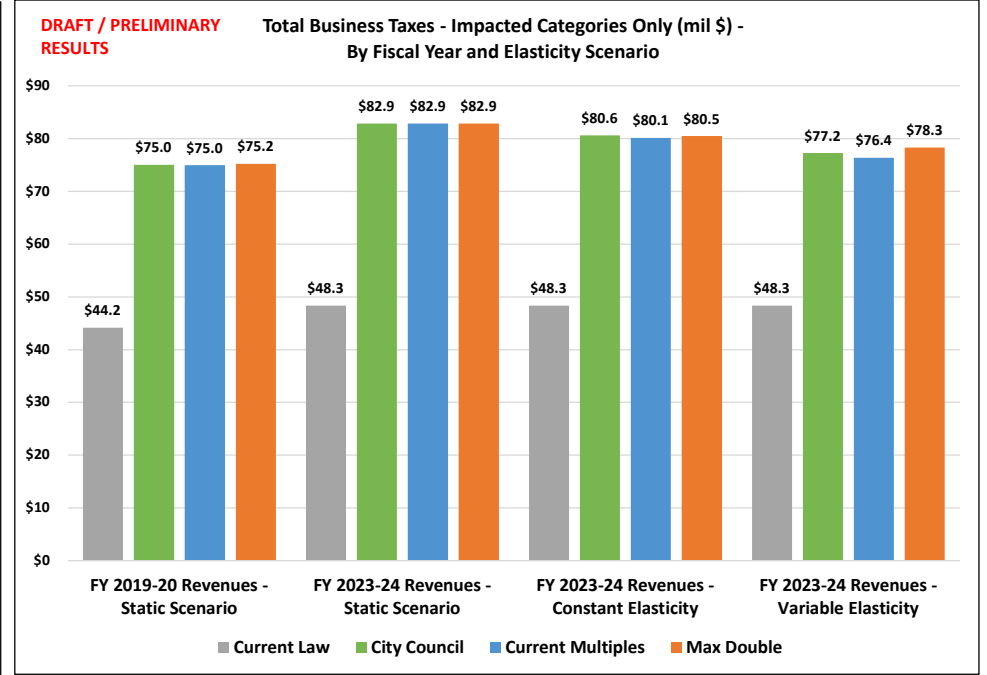
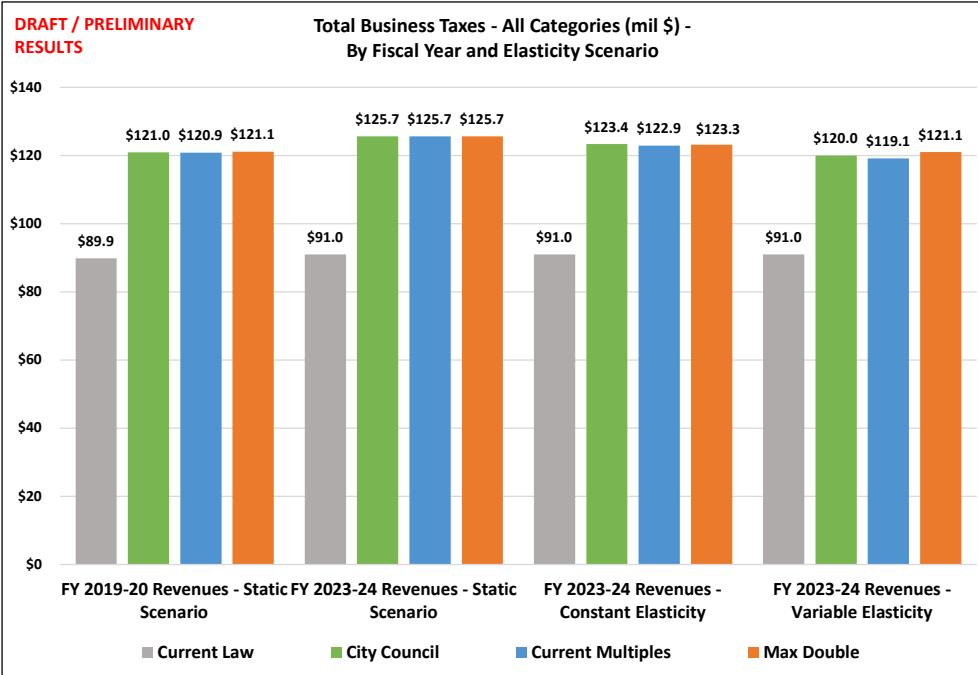
** The City Council Option includes a small business alternative which allows businesses with less than \$250,000 in annual gross receipts to pay either a flat fee of \$100 or the amount associated with their rate above. Residential and commercial rental property and cannabis businesses are excluded from this alternative payment option.

[1] Rate applies to gross payroll

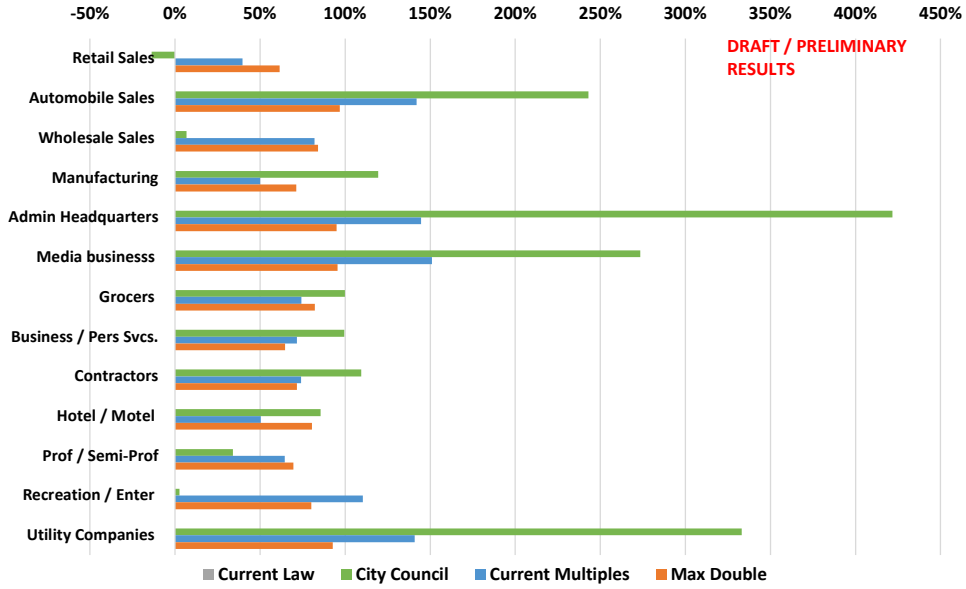
[2] Taxes based on number of full-time employees

[3] Taxes based on number of permits/vehicles

[4] Not currently treated differently from other retail sales



**Percentage Change in Total Business Taxes
Static Scenario, FY 2023-24 - By Sector**



**Net Change in Total Business Taxes (mil \$)
Static Scenario, FY 2023-24, by Sector**

