

Business License Ordinance 91-08

Sec. 1 License Required

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of this ordinance, in whole or in part, within Dorchester County outside the limits of any incorporated municipality which has a Business License Ordinance is required to pay an annual license fee and obtain a County business license as herein provided.

Sec. 2 Definitions

The following words, terms and phrases, when used in this Ordinance, shall have the meaning ascribed herein:

- A. “Business” means a calling, occupation, profession, or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly. A charitable organization shall be deemed a business unless the entire proceeds of its operation are devoted to charitable purposes.
- B. “County” means the County of Dorchester.
- C. “Classification” means that a division of business by major groups subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits equalization of tax burden, relationships of services, or other basis deemed appropriate by County Council.
- D. “Gross Income” means the total revenue of a business received or acquired, for one calendar year collected or to be collected by a business located within the County, excepting there from income from interstate commerce or from business done wholly outside of the County or within an incorporated municipality on which a license tax is paid to a municipality or to some other county and fully reported to the County. The gross income for business license purposes shall conform to the gross income reported to the Internal Revenue Service, the South Carolina Tax Commission for income tax purposes, or the South Carolina Insurance Commission. In the case of brokers or agents, gross income shall mean gross commissions retained.
- E. “License Inspector” means the person designated to administer this Ordinance.
- F. “Person” means any individual, firm, partnership, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.

Sec. 3 Purpose and Duration

The business license levied by this ordinance is for the purpose of providing such regulation as may be required by the businesses subject thereto and for the purposes of raising revenue for the general fund through a privilege tax. Each license shall be issued for one calendar year and shall expire on August 31. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by County Council.

Sec. 4 License Fee

The required fee shall be paid for each business subject hereto according to the applicable rate classification on or before the thirtieth day of September in each year. A separate license shall be required for each place of business and for each classification of business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve – month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the calendar year.

Sec. 5 Registration Required

The owner, agent or legal representative of every business subject to this Ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year, except that a new business shall be required to have a business license prior to operation within the county. Application shall be on a form provided by the License Inspector which shall contain the Social Security Number and or the Federal Employer’s Identification Number, the business name as reported on the South Carolina income tax return, and all information about the applicant and the business deemed necessary to carry out the purposes of this Ordinance by the License Inspector. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments and personal property taxes due and payable to the County have been paid.

Sec. 6 Deductions and Exemptions

No deductions from gross income shall be made except as specifically provided in subsections 6.A through 6.E:

- A. Income which is derived solely from business enterprise subject to the Interstate Commerce Act shall be excluded for taxation under this Ordinance.
- B. Income from business done wholly outside of the County or within an incorporated municipality on which a license tax is paid to a municipality or to some other county shall be excluded from taxation under this Ordinance.

- C. Income which cannot otherwise be taxed pursuant to State law shall be excluded from taxation under this Ordinance.
- D. Wherein the owner(s) of record of a parcel, tract or lot shall have obtained age 59 years or older and said owner(s) of record shall be shown to have been the owner(s) of record of such property for a minimum of five (5) continuous years prior to obtaining age 59, and wherein the owner(s) of record shall sell timber from such parcel, tract, or lot, the income which is produced from the sale of the first fifty (50) acres of said timber, as determined by the average income produced per acre for the entire tract, parcel or lot, from which the timber has or is to be removed, such income shall be exempt from requirements of this Ordinance.
- E. Wherein a business shall derive at least fifty percent (50%) of its income from business operations which are defined to be included within exempted SIC Major Business Group 01 – Agriculture Production – Crops and/or SIC Major Business Group 02 – Agriculture Production – Livestock and Animal Specialties, income from business operations defined to be included within SIC Major Business Group 07 – Agricultural Services and/or SIC Major Business Group 08 – Forestry, shall be excluded from taxation under this Ordinance.

The applicant shall have the burden to establish the right to deduction by satisfactory records and proof. No person shall be exempt from the requirements of the Ordinance by reason of the lack of established place of business within the County, unless exempted by State or Federal law; provided, however, that no business license fee shall be collected from any business conducted for a length of time not to exceed three (3) days under the auspices of a qualified non – profit entity. The License Inspector shall determine the appropriate classification for each business in accordance with the latest issue of the U.S. Office of Management and Budget Standard Industrial Classification Manual. No person shall be exempt from this Ordinance by reason of the payment of any other tax, unless exempted by State law, and no person shall be relieved of the liability for the payment of any other reason of the application of this Ordinance.

Sec. 7 False Application Unlawful

It shall be unlawful for any person subject to the provisions of this Ordinance to make a false application for a business license, or to give or file, or direct the giving or filing of any false information with respect to the license or fee required by this Ordinance.

Sec. 8 Display and Transfer

All persons shall display the license issued to them on the original form provided by the License Inspector in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the County. A change of address must be reported to the License Inspector within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written

notification of the License Inspector and compliance with zoning and building codes. Failure to obtain the approval of the License Inspector for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable and a transfer of ownership shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Sec. 9 Administration of Ordinance

The license Inspector shall administer the provisions of this Ordinance, collect license fees, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or revocation procedures, report violations to the County Administrator and assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of the Ordinance, and perform such other duties as may be duly assigned.

Sec. 10 Inspection and Audits

For the purpose of enforcing the provisions of this Ordinance the License Inspector or other authorized agent of the County is empowered to enter upon the premises of any person subject to this Ordinance to make inspections, examine audit books and records, and it shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense. The License Inspector shall make systematic inspections of all businesses within the County to insure compliance with Ordinance Records of inspection and audits shall not be deemed public records, and the License Inspector shall not release the reported gross income of any person by name without permission of the licensee, provided that statistics compiled by classification may be make public.

Sec. 11 Assessments

When any person shall have failed to obtain a business license or to furnish the information required by this Ordinance or the License Inspector, the License Inspector shall proceed to examine such records of the business or any other available records as may be appropriate and to conduct such investigations and statistical surveys as he may deem appropriate to access a license tax and penalties as provided herein. A notice of assessment shall be served by certified mail and an application for adjustment of the assessment may be made to the License Inspector within five (5) days after the notice is mailed or the assessment will become final. The license Inspector shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment. A final assessment may be appealed to County Council only by payment in full of the assessment under protest within five (5) days and the filing of written notice of appeal within ten (10) days after payment pursuant to the provisions of this Ordinance relating to appeals to County Council.

Sec. 12 Delinquent License Fees

For non-payment of all or any part of the correct license fee, the License Inspector shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. If any license fee shall remain unpaid for sixty (60) days after its due date, the License Inspector shall proceed to collect any amount due, including penalties together with any cost of collection and including a reasonable attorney's fee.

Sec. 13 Notices

The License Inspector may, but shall not be required to, mail written notices that license fees are due, but if notices are not mailed there shall be published a notice of the due date in a newspaper of general circulation within the County two (2) times prior to the due date in each year.

Sec. 14 Denial of License

The License Inspector shall deny a license to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, or when the activity for which a license is sought is unlawful or constitutes a public nuisance. A decision of the License Inspector shall be subject to appeal to County Council as provided herein. Denial shall be written with reasons stated.

Sec. 15 Suspensions or Revocation of License

When the License Inspector determines that:

- A. A license has been mistakenly or improperly issued or issued contrary to law; or
- B. A license has breached any condition upon which this license was issued or has failed to comply with the provisions of this Ordinance; or
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or
- D. A licensee has been convicted of an offense under a law or Ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or
- E. A licensee has engaged in an unlawful activity or nuisance related to the business;

The License Inspector shall give written notice to the licensee or the person in control of the business within the County by personal service or certified mail that the license is suspended pending a hearing before the County Council for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within

thirty (30) days from the date of service of the notice. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this Ordinance.

Sec.16 Appeals to County Council

- A. Any person aggrieved by a final assessment or denial of a business license by the License Inspector may appeal the decision to the County Council by written request stating the reasons therefore filed with the License Inspector within ten (10) days after the payment of the assessment under protest or notice of denial is received.

- B. An appeal or a hearing on revocation shall be held by the County Council within (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting of which the applicant or licensee has been given written notice. At such hearing all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross – examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by County Council shall by majority vote of members present render a written decision based on findings of fact and the application of the standards herein which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within (10) days after service.

- C. No person shall be subject to prosecution for doing business without a license until the expiration of ten (10) days after notice of denial or revocation which is not appealed or until after final judgment of a circuit court upholding revocation.

Sec. 17 Confidentiality

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this Ordinance. Nothing in this section shall be construed prohibit the publication of mailing lists or statistics so classified as to prevent the identification of particular reports or returns

Sec 18 Violations

Any person violating any provisions of this Ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$200.00 or imprisonment for not more than thirty (30) days, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties and costs provided for herein.

Sec. 19 Bonds Required for Detective Agencies and Security Services

Each applicant for a detective agency will supply a copy of a current SC State License (SLED) and a security service shall provide proof of a current \$10,000.00 surety bond when applying for a county business license. No bond shall be accepted unless it is with a bonding company authorized to do business in this state and conditioned that the principal named herein shall not do any act meriting suspension or revocation of his license under the provisions of the Ordinance. Cancellation of a bond shall be grounds for revocation of license issued to security services.

Sec. 20 Night Clubs, Cabarets, Taverns, or Other Similar Establishments

- A. No license to operate a night club, cabaret, tavern or other similar establishment under Rate Class 7-5813 shall be issued to a corporation or association for a trade name as such. Any application for a corporation, association or in a trade name shall be made by an officer or officers for its use, and such officer or officers in making such application shall be held to assume all responsibility there under as individuals and shall be subject to all the provisions and penalties set forth herein or in any other ordinance of the County.

- B. No person shall be eligible for such license if he or the person who will have actual control and management of the business proposed to be operated:
 - (1) is a minor;
 - (2) is not a citizen of South Carolina;
 - (3) has not been a bona fide resident of and maintained his principal place of abode in the County for at least one (1) year prior to date of application;
 - (4) is not of good repute; or
 - (5) has had a license under suspension under the provisions of this Ordinance revoked within a five year period next preceding the filing of the application.

Sec 21 Separability

A determination that any portion of this Ordinance is invalid or unenforceable shall not affect the remaining portions.

Sec. 22 Classification

The license fee for each Class of business shall be computed in accordance with the rates provided in the following tables. Major groups of businesses included in each class are listed with the major group number according to the Standard Industrial Classification Manual (SIC), with definition as provided under Sec. 23. The License Inspector shall determine the proper class for a business according to the SIC.

BUSINESS LICENSE RATES

CLASS	INCOME: 0 - \$2,000 MINIMUM	ALL OVER \$2,000 RATE PER THOUSAND OR FRACTION THEREOF
1	\$25.00	\$.63
2	31.00	.65
3	38.00	.68
4	44.00	.70
5	50.00	.73
6	56.00	.75

MINIMUM LICENSE FEE \$50.00

NON-RESIDENT RATES

Unless otherwise specifically provided, all minimum fees and rates shall be doubled for non-residents and itinerants having no permanent place of business within the County.

DECLINING RATES

Declining Rate applies in all Classes for gross income in excess of \$1,000,000 as follows:

Amount (in Millions) Gross Income	Percent of Rate for each additional \$1,000
0 - 1	100%
1 - 2	50%
Over - 2	10%

Class 7 Rates

(Each SIC Number designates a separate sub-classification. The businesses in this section are treated as separate and individual subclasses due to provisions of State law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates.)

SIC

15

16

17

Contractors, Construction, All Types

A. Having place of business within County Use Class 2 Rate

B. Itinerant (no permanent place of business within the County or Non-Resident) Use Class 2 Rate

The total fee for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration date.

No contractor shall be issued a business license until all state and County qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job, and no deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Inspector a list of sub-contractors furnishing labor or materials for each project.

SIC		LICENSE FEE
4121	Taxicabs – On gross income (Proof of insurance required)	USE CLASS 6 RATE
5813	Drinking Places (alcoholic beverages, beer and wine)	USE CLASS 6 RATE
5962	Vending Machines and all other coin operated Automatic Merchandising Machines - Not included in Business Gross Income ((\$12.50 stamp per machined required PLUS)	USE CLASS 2 RATE
7932	Billiard or Pool Rooms, all types ((\$5.00 stamp per table required PLUS)	USE CLASS 2 RATE
7993	Amusement Machines, coin operated – Not included in gross income of business where located or not owned by business where located ((\$12.50 stamp per machined required PLUS)	USE CLASS 2 RATE
7993	Video Poker Machines, coin operated – Not included in gross income of business where located or not owned by business where located ((\$150.00 stamp per machine required PLUS)	USE CLASS 2 RATE

RATE CLASSIFICATION INDEX

RATE CLASS 1

SIC	BUSINESS GROUP
20	Food and Kindred Products
31	Leather and Leather Products
32	Stone, Clay, Glass & Concrete Products
33	Primary Metal Industries
34	Fabricated and Metal Products (Excepts Machinery and Transportation Equipment)
52	Building Material, Hardware, Garden Supply and Mobile Home Dealers
53	General Merchandise Stores
54	Food Stores
55	Automotive Dealers and Gasoline Service Stations – Farm Machinery, Retail
58	Eating and Drinking Places

RATE CLASS 2

SIC	BUSINESS GROUP
10,12,13,14	Mining, All Types
24	Lumber and Wood Products (Except Furniture)
26	Paper and Allied Products
29	Petroleum Refining and Related Industries
30	Rubber and Miscellaneous Plastic Products
35	Machinery Except Electrical
36	Electrical and Electronic Machinery, Equipment and Supplies
37	Transportation Equipment
39	Miscellaneous Manufacturing Industries
44	Water Transportation
46	Pipelines (Except Natural Gas)
47	Travel Agencies
48	Communication (Except Telephone)
51	Wholesale Trade – Non-durable Goods
56	Apparel and Accessory Stores
59	Miscellaneous Retail (Except Vending Machines)
70	Hotels, Rooming Houses, Camps and other Lodging
78	Motion Pictures
79	Amusement and Recreation Services (Except Motion Pictures, Amusement Machines and Carnivals)
83	Social Services

RATE CLASS 3

SIC	BUSINESS GROUP
07	Agricultural Services
08	Forestry
21	Tobacco Manufacture
22	Textile Mill Products
23	Apparel & Other Finished Products from Fabrics and Similar Materials
25	Furniture and Fixtures
42	Motor Freight Transportation & Warehousing
49	Sanitary Services
50	Wholesale Trade – Durable Goods
57	Furniture, Home Furnishings & Equipment Stores
75	Automotive Repair, Services and Garages

RATE CLASS 4

SIC	BUSINESS GROUP
09	Fishing, Hunting and Trapping
27	Printing, Publishing & Allied Products
45	Transportation by Air
62	Security & Commodity Brokers, Dealers – Exchanges and Services

RATE CLASS 5

SIC	BUSINESS GROUP
38	Measuring, Analyzing and Controlling Instruments; Photographics, Medical and Optical Goods; Watches and Clocks
61	Credit Agencies other than Banks
72	Personal Services

RATE CLASS 6

SIC	BUSINESS GROUP
28	Chemicals and Allied Products
41	Local & Suburban Transit & Interurban Highway Passenger Transportation
64	Insurance Agents, Brokers and Service
65	Real Estate
67	Holding and Other Investment Offices
73	Business Services
76	Miscellaneous Repair Services
80	Health Services
81	Legal Services
82	Educational Services
87	Engineering, Accounting, Research, Management and Related Services
89	Miscellaneous Services

RATE CLASS 7

SIC	BUSINESS GROUP
15,16,17	Contractors, Construction, All Types
4121	Taxi Cabs
5813	Drinking Places (Alcoholic Beverages)
5962	Vending Machines
7993	Amusement Machines, Coin Operated
7999	Billiard or Pool Tables, All Types
7999	Carnivals and Circuses

NUMERICAL BUSINESS CLASSIFICATION INDEX

SIC GROUP	NAME	CLASS
07	Agricultural Services	3
08	Forestry	3
09	Fishing, Hunting and Trapping	4
15	Contractors, Construction, All Types	7
16		
17		
20	Food and Kindred Products	1
21	Tobacco Manufacture	3
22	Textile Mill Products	3
23	Apparel & Other Finished Products From Fabrics & Similar Materials	3
24	Lumber and Wood Products (Except Furniture)	2
25	Furniture and Fixtures	3
26	Paper and Allied Products	2
27	Printing, Publishing & Allied Products	4
28	Chemicals and Allied Products	6
29	Petroleum Refining and Related Industries	2
30	Rubber and Miscellaneous Plastic Products	2
31	Leather and Leather Products	1
32	Stone, Clay, Glass and Concrete Products	1
33	Primary Metal Industries	1
34	Fabricated and Metal Products (Except Machinery and Transportation Equipment)	1
35	Machinery, Except Electrical	2
36	Electrical and Electronic Machinery, Equipment and Supplies	2
37	Transportation Equipment	2
38	Measuring, Analyzing and Controlling Instruments; Photographics, Medical and Optical Goods; Watches and Clocks	
39	Miscellaneous Manufacturing Industries	2
41	Local & Suburban Transit & Interurban Highway Passenger Transportation	6
4121	Taxi License	7
42	Motor Freight Transportation & Warehousing	3
44	Water Transportation	2
45	Transportation By Air	4
46	Pipelines (Except Natural Gas)	2
47	Travel Agencies	2
48	Communication (Except Telephone)	2
49	Sanitary Services	3
50	Wholesale Trade – Durable Goods	3

NUMERICAL BUSINESS CLASSIFICATION INDEX cont'd

SIC GROUP	NAME	CLASS
5093	Junk and Scrap Dealers	3
51	Wholesale Trade – Non-durable Goods	2
52	Building Material, Hardware, Garden Supply and Mobile Home Dealers	1
53	General Merchandise Stores	1
54	Food Stores	1
55	Automotive Dealers and Gasoline Service Stations – Farm Machinery, Retail	1
56	Apparel and Accessory Stores	2
57	Furniture, Home Furnishings & Equipment Store	3
58	Eating and Drinking Places	1
5813	Drinking Places (Alcoholic Beverages)	7
59	Miscellaneous Retail	2
5932	Pawnbrokers	2
5962	Vending Machines	7
5963	Peddlers, Itinerate	2
61	Credit Agencies Other Than Banks	5
62	Security & Commodity Brokers, Dealers Exchanges and Services	4
64	Insurance Agents, Brokers and Service	6
65	Real Estate	6
67	Holding and Other Investment Offices	6
70	Hotels, Rooming Houses, Camps and Other Lodging	2
72	Personal Services	5
73	Business Services	6
75	Automotive Repair, Services and Garages	3
76	Miscellaneous Repair Services	6
78	Motion Pictures	2
79	Amusement and Recreation Services (Except Motion Pictures, Amusement Machines and Carnivals)	2
7993	Amusement Machines, Coin Operated	7
7999	Billiard or Pool Tables, All Types	7
7999	Carnivals	7
80	Health Services	6
81	Legal Services	6
82	Educational Services	6
83	Social Services	2
87	Engineering, Accounting, Research, Management and Related Services	6
89	Miscellaneous Services	6

Business Classification Index

This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the Standard Industrial Classification Manual group number. All businesses not exempt by law which are in the major groups listed under each rate class are subject to license tax whether found in the alphabetical index or not. The License Inspector shall determine the proper classification of a business not listed.

NAME	SIC	CLASS
A		
Abattoirs	2011	1
Abstract land title or warranty companies	6541	6
Accounting and Bookkeeping Services	8721	6
Acupuncture – Except M.D.	8049	6
Administrative Office	7389	6
Advertising Agencies or Agents	7311	6
Advertising Novelties, Signs, Placards, etc.	7319	6
Air Conditioning Contractor	1711	7
Air Conditioning Service and Repair	7623	6
Aircraft Supplies – Wholesale	5088	3
Aircraft Supplies – Retail	4581	4
Airport Limousine Service	4111	6
Alterations, Clothing	7219	5
Ambulance Service	4119	6
Amusement and Recreation Services	7999	2
Amusement Machines, Coin Operated	7993	7
Amusement Parks	7996	2
Animal Hospitals	0742	3
Answering Service	7399	6
Antenna Installation – Except Household Type	1799	7
Antenna Sales – Household	5731	3
Antenna System – Satellite Master	4841	2
Antiques, Dealers In	5932	2
Appliances, Household, Dealers In	5722	3
Appliances, Household, Repair	7629	6
Appraisers, Real Estate	6531	6
Architects	8712	6
Armature Rewinding Shops	7694	6
Armored Car Service	7381	6
Art Glass, Dealers In	5999	2
Artificial Flowers, Dealers In	5999	2
Artists, Portrait	8999	6
Artists, Commercial	7336	6
Artists, Studios	8999	6
Artist Supplies, Retail	5999	2

Assignment, Purchasers of Accounts, Factors	6153	5
Astrologers, Prohibited		
Athletic Clubs, Admission Charged	7991	2
Athletic Arena	7941	2
Attorneys	8111	6
Auction Houses	5999	2
Auctioneers – Regulated by State Law		
Automatic Sprinklers – Installation	1711	7
Automobile Accessories, Dealers In	5513	1
Automobile Automatic Car Wash	7542	3
Automobile Body and Paint Shop	7532	3
Automobile Dealers, New or Used – Retail	5511	1
Automobile Detailers	7542	3
Automobile – Manufacturing	3711	2
Automobile Leasing – Long term	7515	3
Automobile Parts – New – Wholesale	5013	3
Automobile Parts – New – Retail	5531	1
Automobile Parts – Used Wholesale or Retail	5015	3
Automobile Rental – Short Term	7514	3
Automobile Repairs and Service	7538	3
Automobile Tires, Recapping	7534	3
Automobile Tires – Wholesale	5014	3
Automobile Tires – Retail	5531	1
Automobile Towing Service	7549	3
Automobile Salvage or Scrap	5093	3
Awning and Tent Makers	2394	3
Awning and Tent Rentals	5999	2
Awning and Tent Repair	7699	6
B		
Bags, Bagging and Ties, Dealer In	5113	2
Bakery – Wholesale or Retail	5461	1
Bakery Stores, Sales – Wholesale or Retail	5461	1
Ballroom, Leased or Rental	7911	2
Barber Schools	7241	5
Barber Shops	7241	5
Barber Supplies – Wholesale	5087	3
Barrel and Drum Makers and Dealers	5085	3
Bars – Drinking Places	5813	7
Baskets, Boxes, Crates, Bags etc. Dealers	5113	2
Bath Houses	7999	
Bath, Turkish, Sauna or Vapor	7291	5
Batteries, Manufacture	3692	2
Batteries, Vehicle – Retail or Wholesale	5531	1
Bearings, Dealers In	5085	3

Beauty Schools	7231	5
Beauty Shops	7231	5
Beauty Supplies	5087	3
Bed and Breakfast Inns	7011	2
Beepers	4812	2
Belting – Wholesale	5085	3
Beverage Coolers – Wholesale	5087	3
Bicycle – Retail	5941	2
Bicycle Rental	7999	2
Bicycle Repair	7699	6
Bicycle Supplies – Wholesale	5091	3
Bill Distributors, Handbills	7319	6
Billboards, Erection and Lease	7312	6
Billiard or Pool Hall	7999	7
Blacksmith	7699	6
Blood Bank	8099	6
Blueprinting	7334	6
Boats, Sightseeing Operation	4489	2
Boats, Supplies, and Accessories – Wholesale	5091	3
Boats, Supplies, and Accessories – Retail	5551	1
Boat Yards, Storage, Repair and Rental	4499	2
Boilmaker Shop, Repair of Boilers	7699	6
Boilers, Sale of	5074	3
Boiler, Installation	1711	7
Bolts and Screws – Wholesale	5072	3
Bondsman	7389	6
Book Publisher	2731	4
Book Store – Retail	5942	2
Bookbinder	3555	2
Booking Agent	7829	2
Bootblack, Bootblack Stand	7251	5
Bottlers of Flavored Milk	2087	1
Bottlers of Soft Drinks	2086	1
Bottlers Supplies – Wholesale	5085	3
Bowling Apparel and Accessories	5699	2
Bowling Lane Equipment and Supplies	5941	2
Bowling Lanes and Centers	7933	2
Box, Manufacturing	2653	2
Boxing or Wrestling Matches	7941	2
Brick, Agents For	5211	1
Brokers (See Heading Under Type of Broker)		
Building Construction – General Contractors	1541	7
Building Materials and Supplies:		
Brick & Stone - Wholesale	5032	3
Construction Materials – Wholesale	5039	3

Retail	5211	1
Roofing, Siding and Insulation – Wholesale	5033	3
Burglar Alarms, Installation Only	1731	7
Burglar Alarms, Sale and Installation	7382	6
Bus Charter	4141	6
Bus and Motor Coach Company	Franchise	
Bus Terminal	4173	6
Business Broker, Selling Businesses	7389	6
Business Colleges	8244	6
Business Consultant	8748	6
Business Forms, Manufacturing	2759	4
Business Forms – Retail	5943	2
Business Services, Not Elsewhere Classified	7389	6
C		
Cabarets	5813	1
Cabinet Shop, Manufacturing	2434	2
Cabinet Shop, Custom Order	5712	3
Cafeteria	5812	1
Camera and Photo Supplies – Wholesale	5043	3
Camera and Photo Supplies - Retail	5943	2
Camera Repair Shop	7699	6
Candy – Wholesale	5145	2
Candy – Retail	5441	1
Canvassers	5963	2
Car Rental – Short Term	7514	3
Car Wash	7542	3
Carnivals	7999	2
Carpet and Rug Cleaning	7217	5
Carpet and Rugs, Dealers In	5713	3
Carpet Layer	1752	7
Carpets – Wholesale	5023	3
Carriages, Horse Drawn For Hire	4789	2
Cash Register Dealers – See Office Machines		
Caterers	5812	1
Cement Manufacture (Chemical Adhesives)	2891	6
Cement Products – Wholesale	5032	3
Cemetery Lots, Agents or Sales	6553	6
Cemetery Lots, Caretakers	0782	3
Charcoal, Producers	2861	6
Chauffeurs and Limousine Tour Services	4119	6
Cheese, Manufacturers or Producers	2022	1
Chemical and Allied Products, Manufacture	2819	6
Chimney Cleaners	7349	6
Chiropractors	8041	6

Cigarettes or Tobacco – Wholesale	5194	2
Cigars, Manufacture	2121	3
Cigar Store or Stand – Retail	5993	2
Circuses	7999	2
Claim Adjustment Agent or Agency	6411	6
Clay, Stone and Glass Products, Manufacture	3200	1
Clipping Service, Press	8999	6
Closing Out Sale – See City Codes		
Clothing, Secondhand Dealer	5932	2
Clothing – Wholesale	5130	2
Clothing – Retail	5651	2
Coal, Wood or Coke – Wholesale	5052	3
Coal, Wood or Coke – Retail	5989	2
Coffee or Tea Stores – Retail	5499	1
Coffee Roasters and Wholesale Coffee Dealers	5149	2
Coin Shops – Retail	5999	2
Cold Storage Warehouse	4222	3
Collection and Claim Agency	7322	6
Concrete Products – Wholesale	5032	3
Concrete Manufacture (Paving)	2951	2
Concrete Manufacture, Ready – Mixed	3273	1
Concrete, Dry Ready – Mix – Wholesale	3272	1
Consultant, Business	8748	6
Contractors, Construction	All types 1500 – 1600 - 1700	7
Convalescent Home	8052	6
Convention Decorations	7389	6
Convention Promoters	7389	6
Cooperage, Manufacture	2499	2
Cosmetics – Manufacture	2844	6
Cosmetic – Wholesale	5122	2
Cosmetic – Retail	5999	2
Cotton Brokers	6221	4
Cotton Presses and Warehouses	4221	3
Cotton Mill	2211	3
Cracker Manufacture	2051	1
Credit Reporting Agency	7323	6
D		
Dairy Products – Retail	5451	1
Dairy Products – Wholesale	5143	2
Dairy Supplies – Wholesale	5084	3
Dancing School	7911	2
Dance Hall	7911	2
Data Processing Service	7379	6
Data Processing Systems, Supplies, and Equipment	7372	6

Day Care – Adult and Handicapped	8322	2
Day Care – Child	8351	2
Decorator, Interior	7389	6
Delicatessen	5411	1
Delivery Service, Messenger/Courier	4215	3
Dental Equipment and Supplies – Wholesale	5086	3
Dental Laboratories	8072	6
Department Stores	5311	1
Design, Machinery	8712	6
Detective Agency (Permit and Bond Required)	7381	6
Diaper Service	7219	5
Directories	7389	6
Dog Kennels and/or Grooming	0752	3
Drayage	4212	3
Dressmakers for Retail Trade	5699	2
Drinking Places – Alcoholic	5813	1
Driver Training School	8299	6
Drug Store – Retail	5912	2
Drugs – Wholesale	5122	2
Dry Cleaning – Retail or Agents	7212	5
Dry Cleaning – Coin Operated	7215	5
Dry Cleaning – Wholesale	7219	5
Dry Goods – Retail	5399	1
Dry Goods – Wholesale	5131	2
Dye House	7216	5
E		
Electric Appliances and Supplies – Retail	5722	3
Electric Appliances and Supplies – Wholesale	5064	3
Electric Appliances, Repair	7629	6
Electric Razor – Retail	5999	2
Electric Razor – Repair	7629	6
Electrical Contractors	1731	7
Electrical Machinery, etc., Manufacture	3600	2
Elevator Dealer – Wholesale	5084	3
Elevator Maintenance	7699	6
Employment Agency	7361	6
Engineering Services	8711	6
Engraving, Metal	3479	1
Entertainment	7929	2
Equipment Rental – Construction	7353	6
Escort Service	7299	5
Explosives – Wholesale	5169	2
Exterminators	7342	6

F		
Fabrics – Retail	5949	2
Factors	6153	5
Farm & Industrial Machinery - Wholesale	5080	3
Farm Machinery, Retail	5599	1
Fertilizer Factory	2874	6
Fertilizer – Wholesale	5191	2
Field Warehousing	7389	6
Film Developers for General Public	7384	6
Film Developers for Movies and TV	7819	2
Film Distributor	7822	2
Finance Company	6141	5
Fireworks, Retail (+ \$50.00 State License)	5999	2
Fireworks, Wholesale	5092	3
Fish and Seafood – Retail	5421	1
Fish and Seafood – Wholesale	5146	2
Fisheries	0912	4
Fisherman’s Equipment – Retail	5941	2
Fixtures and Furniture, Manufacture	2500	3
Floor Covering – Retail	5713	3
Floor Covering – Wholesale	5023	3
Flooring Contractor	1752	7
Florist – Retail	5992	2
Florist – Wholesale	5193	2
Flour – Wholesale	5149	2
Flowers, Real or Artificial – Retail	5992	2
Flowers, Real or Artificial – Wholesale	5193	2
Food – Retail, not Consumed on Premises	5411	1
Food Broker	5141	2
Food- Wholesale	5141	2
Fortune Telling – Prohibited		
Foundry	3300	1
Freight Forwarders	4731	2
Fruit Baskets – Mail Order	5961	2
Fruit and Produce – Retail	5431	1
Fruit and Produce – Wholesale	5148	2
Funeral Establishments	7261	5
Fur, Clothing – Retail	5632	2
Furnace Dealer – Retail	5075	3
Furnace or Heating Contractor	1711	7
Furniture – Retail	5712	3
Furniture – Wholesale	5021	3
Furniture – Secondhand	5932	2

Furniture and Fixtures, Manufacture	2500	3
Furniture Repair, Refinishing, Upholstering	7641	6
G		
Garment Pressing, Alteration	7212	5
Gas, Liquefied Petroleum and Equipment	5984	2
Gas, Natural Gas Company	4900	3
Gasoline Service Station	5541	1
Gasoline – Wholesale	5172	2
Gift Shop	5947	2
Glass, Motor Vehicle, Sale and Installation	7536	3
Glass – Retail	5231	1
Glass, Stone and Clay Products, Manufacture	3200	1
Golf Courses (Including Miniature)	7992	2
Grain Broker (Commodity)	6221	4
Grain Dealer – Wholesale or Retail	5153	2
Grain Elevator	4221	3
Granite – Wholesale	5032	3
Greeting Cards – Retail	5947	2
Grocers – Retail	5411	1
Grocers – Wholesale	5141	2
Guns – Retail or Dealer	5941	2
Guns – Wholesale	7699	6
Gunsmith	7699	6
H		
Hardware – Retail	5251	1
Hardware – Wholesale	5072	3
Hat Cleaning and Blocking	7251	5
Hats – Retail	5611	2
Hats – Wholesale	5136	2
Health Clubs	7991	2
Hearing Aids – Retail	5999	2
Heating Contractor	1711	7
Hemstitching and Pleating	7219	5
Holding Companies	6700	6
Horticulturist	0781	3
Hose, Industrial – Wholesale	5085	3
Hosiery – Retail	5632	2
Hosiery – Wholesale	5137	2
Hosiery Mill	2200	3
Hospital, Sanatorium and Like Institutions	8062	6
Hospital , Animal	0742	3
Hotel	7011	2
Hotel Supplies – Wholesale	5046	3
House Mover/Wrecker	1799	7

I		
Ice Dealer	5999	2
Ice Manufacturer	5199	2
Ice Cream – Retail	5451	1
Ice Cream – Wholesale	5143	2
Ice Cream – Manufacture	2024	1
Industrial Chemicals – Wholesale	5161	2
Industrial and Farm Machinery and Equipment	5080	3
Inns, Food and Lodging	7011	2
Insulation Contractor	1742	7
Insurance Adjuster	6411	6
Insurance Agent/Broker	6411	6
Insurance Consultants or Engineers	6411	6
Insurance Solicitors	6411	6
Interior Decorator	7389	6
Investment Counselor	6282	4
Investment Fir, General Brokerage	6211	4
Iron and Steel, Semi-Finished Items – Wholesale	5051	3
J		
Janitor or Housekeeping Service	7349	6
Janitor Supplies – Wholesale	5087	3
Jewelry and Watch Repair	7631	6
Jewelry – Retail	5944	2
Jewelry – Wholesale	5094	3
Junk Dealers – Wholesale	5093	3
K		
Kennels	0759	3
Kindergarten	8211	6
Kitchen Designers and Contractors	1521	7
Knitting Mills (Textiles)	2253	3
L		
Laboratory, Testing, Commercial	8734	6
Lamp Dealers – Retail	5719	3
Lamp Dealers – Wholesale	5023	3
Land Title or Abstract Company	6361	1
Landfills	4953	3
Landscape Service	0781	3
Lapidary Shop – Retail	5999	2
Lapidary Supplies and Equipment – Wholesale	5085	3
Laundries	7215	6
Laundry Agent or Pickup Station	7211	5
Lawnmowers – Wholesale	5083	3
Lawnmowers – Retail	5261	1

Leased Equipment,, Not Otherwise Listed	7359	6
Leasing Company, Vehicles and Non-Expendable Equipment	7515	3
Leather Goods – Retail	5999	2
Leather and Products, Manufacture	3111	1
Legal Services, Attorneys	8111	6
Libraries, Lending and Depositories in Stores	8231	6
Limousine Service	4111	6
Linen Service	7213	5
Livestock Dealers	0751	3
Locksmiths	7699	6
Locker Rental, Food	4222	3
Luggage (See Leather)		
Lumber Manufacturer	2400	2
Lumber Merchant	5211	1
M		
Machine Shops	3599	2
Mail Order Business	5961	2
Management Consultant	8742	6
Manicurist	7231	5
Mantel, Dealers or Manufacturer	2431	2
Manufacturing:		
Chemicals and Allied Products	2800	6
Clay, Stone and Glass Products	3200	1
Electrical Machinery, Equipment, Supplies	3600	2
Furniture and Fixtures	2500	3
Leathery and Leather Products	3100	1
Medicine	2833	6
Metal Products	3400	1
Paper and Allied Products	2600	2
Petroleum Refining and Related	2900	2
Rubber and Miscellaneous Products	3000	2
Soap	2841	6
Textile Mill Products	2200	3
Tobacco Products	2100	3
Transportation Equipment	3700	2
Manufacturing Not Otherwise Listed	3900	2
Marble, Building Cut and Shape	3281	1
Marble, Granite and Other Stone Yards	5032	3
Marinas	4493	2
Massage	7299	5
Mattress Makers	2515	3
Mattress – Retail	5712	3
Meat Processing	2013	1
Meat Market – Retail	5421	1

Meats – Wholesale	5147	2
Medical and Health Services, Physicians	8000	6
Medical – Dental / Hospital Equipment / Supplies	5047	3
Medicine, Manufacture	2833	6
Men’s Wearing Apparel – Retail	5611	2
Messenger Service	4215	3
Metal Jobber – Wholesale	5051	3
Metal Products, Manufacture	3400	1
Milk – Retail	5451	1
Milk Depots, with or without Delivery	5143	2
Millinery Shop – Retail	5632	2
Millinery – Wholesale	5137	2
Miscellaneous Business Services, Not Listed	8999	6
Mobile Home Parks	6515	6
Mobile Home, Repairs	7699	6
Mobile Homes – Retail	5271	6
Money Lenders, Industrial Loans	6141	5
Money Lenders, Finance Co. (not banks)	6141	5
Monuments – Retail	5999	2
Mortgage Brokers	6163	5
Motels	7011	2
Motion Picture Films, Agents	7829	2
Motion Picture Operator	7832	2
Motion Picture Theater and Drive –In	7833	2
Motion Picture Supply House	5043	3
Motor Freight Lines	4231	3
Motor Vehicle Driver Training School	8299	6
Motorcycle Rental	7999	2
Motorcycle Repairs	7699	6
Motorcycles, Dealer or Agent	5571	1
Motors, Outboard, Dealer	5551	1
Movers, Trucking and Storage	4214	3
Multi-graphing or Photocopying	7334	6
Music or Musical Instruments – Rental	5736	3
Music, Wire Transmitted, Systems	7389	6
N		
Natatorium or Swimming Pool	7999	2
Neckware – Retail	5611	2
News Syndicates	7383	6
Newspapers, Publishing	2711	4
Newspapers – Wholesale	5192	2
Newsstand	5994	2
Nightclubs	5813	7
Notions, Novelties – Retail	5947	2

Nurseries, Day	8351	2
Nursery or Horticulturist	5261	1
Nursing Home	8051	6
O		
Office Building, Rental Agent	6531	6
Office Furniture	5021	3
Office Machines, Service and Repair	7629	6
Office Machines, Rental	7359	6
Office Machines, Wholesale	5044	3
Office Supplies – Retail	5943	2
Office Supplies – Wholesale	5112	2
Oil, Fuel Only – Wholesale	5172	2
Ophthalmic Goods – Wholesale	5048	3
Optical Goods or Supplies – Retail	5995	2
Optical Goods or Supplies – Wholesale	5048	3
Osteopathic, Physicians and Clinics	8031	6
P		
Packing House, Cold Storage	4222	3
Paint Manufacture	2851	6
Paint – Retail	5231	1
Paint – Wholesale	5198	2
Paint Jobbers – Wholesale	5113	2
Paper and Allied Products, Manufacture	2621	2
Parcel Delivery Company	4215	3
Parking Lots and Garages	7521	3
Parking Spaces, Trailer Park	6515	6
Pawn Brokers, All Types	5932	2
Peanut and Popcorn Stands	5441	1
Peddlers, All Types (In City)	5963	2
Peddlers, All Types (Itinerate)	5963	2
Personal Holding Company	6719	6
Personal Supply Services	7361	6
Pest Control – Exterminators	7342	6
Pet Shop	5999	2
Petroleum, Refining and Related	2911	2
Pharmacies	5912	2
Phonograph Records – Wholesale	5099	3
Phonograph Record Store – Retail	5735	3
Photocopying	7334	6
Photograph Developing and Retouching	7384	6
Photographers, Commercial	7335	6
Photographers, Portraits	7221	5
Photo Supply Store – Retail	5946	2
Physical Fitness Center	7991	2

Piano Tuners	7699	6
Pianos – Retail	5736	3
Pictures or Picture Frames – Retail	5799	3
Plating, Silver, etc	3471	1
Plumbers Supplies and Equipment – Wholesale	5074	3
Plumbers Supplies and Equipment – Retail	5211	1
Plumbing Contractor	1711	7
Polygraph Service	7381	6
Printing or Duplicating, All Types	2700	4
Produce – Retail and Wholesale	5141	2
Promoters, Sports and Entertainment	7941	2
Public Relations	8743	6
Publishers	2731	4
Pulpwood Yards, Wholesale	5099	3
Pumps – Wholesale	5084	3
Pumps – Retail	5999	2
R		
Radiator Repairs	7539	3
Radio and TV – Retail	5731	3
Radio and TV, etc. supplies and parts	5065	3
Radio and TV, Rental or Lease	7359	6
Radio and TV Repairs	7622	6
Radio and TV Stations	4832	2
Real Estate:		
Operators and Lessons (More than 1 Dwelling Unit)	651	6
Agents, Brokers, Realtors, Managers	6531	6
Developers and Subdividers	6552	6
Recreation Center	7999	2
Reducing Salon	7991	2
Refrigerators – Retail	5722	3
Refrigerators – Wholesale	5064	3
Rehabilitation House, After Care	8081	6
Rental Service, Miscellaneous, Not Listed	7359	6
Repair Service, Miscellaneous	7699	6
Reporter, Stenographer, Fee or Commission	7338	6
Representatives, Business	7389	6
Restaurants	5812	1
Retail Trade – Apparel and Accessories	5699	2
Retail Trade – Building Materials, Hardware, Farm Equipment, etc.	5200	1
Retail Trade – Food	544	1
Retail Trade – Furniture, Home Equipment	5712	3
Retail Trade – General Merchandise	5399	1
Retail Trade – Merchandise, Not Listed	5399	1
Riding Schools and Academies	7999	2

Roofing Manufacture	2952	2
Roofing – Wholesale	5033	3
Roofing – Retail	5211	1
Rooming House	7021	2
Rubber, Related Products, Manufacture	3069	2
Rubber Stamps, Manufacture	5999	2
Rubber Stamps – Retail	5999	2
Rugs and Carpets – Retail	5713	3
S		
Safes, Dealer or Agent – Wholesale	5044	3
Sales Engineer	7389	6
Sales Office / See Heading Under Product		
Sales Promotion	7389	6
Sand – Wholesale	5032	3
Sand – Retail	5211	1
Sandwiches – Retail	5812	1
Sandwiches – Manufacture and Wholesale	5149	2
Sanatoriums	8051	6
Satellite Antenna – Sales and Installation		
Household	5731	3
Satellite Master Antenna Systems – Service	4841	2
Sausage Factory	2013	1
Saw Mills, Manufacture of	3553	2
Saws, Dealers	5072	3
Scales, Coin Operated	7299	5
Scales – Wholesale	5046	3
Schools, Acting	8299	6
Schools, Dance	7911	2
Schools, Educational or Vocational	8200	6
School Supplies and Books – Retail	5943	2
School Supplies and Desks – Wholesale	5021	3
Scrap – Wholesale	5093	3
Scrap, Dealers or Gatherers, Yards	5093	3
Screens, Doors Windows – Manufacture	2431	2
Screens – Retail	5211	1
Screens – Wholesale	5051	3
Secondhand Goods, All Types	5932	2
Secretarial Service	7338	6
Security and Guard Services	7381	6
Seeds, Dealers	5261	1
Sewer Pipe, Dealers	5032	3
Sewing Machines, Manufacture	3634	2
Sewing Machines – Retail	5722	3
Sewing Machines – Wholesale	5064	3

Shipyards	3731	2
Shirts, Manufacture	2326	2
Shoe Repair Shop	7251	5
Shoes – Retail	5661	2
Shoes – Wholesale	5139	2
Shooting Gallery	7999	2
Shopping Service for Individuals	7299	5
Shuffleboards	7999	2
Sign Painters	7389	6
Skating and Other Rinks	7999	2
Soap – Wholesale or Dealer	5122	2
Soap, Manufacture	2841	6
Soda Fountain	5812	1
Soda Fountain Supplies – Wholesale	5145	2
Soda Water – Wholesale	5145	2
Soft Drinks – Wholesale	5149	2
Soft Drinks Stands	5812	1
Spa – Health Club	7991	2
Sporting Goods – Retail	5941	2
Sporting Goods – Wholesale	5091	3
Springs, Bed Manufacture	2515	3
Stables, Feed Boarding or Sales	7999	2
Stamp Shop – Retail (Philatelist)	5999	2
Stationary, Including Books	5943	2
Statuary, Dealer	5999	2
Steam, Heating and Cooling Contractor	1711	7
Stenographer, on Fee or Commission	7338	6
Stevedoring	4491	2
Stock Broker or Dealer	6211	4
Stone, Clay, Glass Products, Manufacture	3299	1
Stoves – Retail	5722	3
Stoves – Wholesale	5064	3
Stoves – Manufacture	3631	2
Stove Repairs	7699	6
Sugar – Wholesale or Jobber	5149	2
Surgical Instruments – Wholesale	5047	3
Swimming Pool Contractor	1799	7
T		
Tailor, Custom – Retail	5699	2
Tailor Shop, Repair	7219	5
Tallow, Manufacture	2076	1
Talent Agent	7399	6
Tanning Salon	7299	5
Tape Recorders – Retail	5731	3

Tavern	5813	7
Tax Service	7291	5
Taxi Cabs (Permit Required)	4121	7
Taxidermist	7699	6
Tea, Coffee – Retail	5499	1
Telegraph or Signal Company, Agent	4822	2
Telephone:		
Answering Service	7389	6
Billing Services	7389	6
Communication Service (Based on Gross Receipts Billed to Customers Within the City	481	7
Company	481	7
Directory	7389	6
Equipment Leasing	7359	6
Equipment Sales	5999	2
Installation	1731	7
Maintenance	7629	6
Television, Broadcast Station	4833	2
Television, Closed Circuit System	4841	2
Television, CATV	Franchise	
Television, Pay TV	Franchise	
Television, Rent or Lease	7359	6
Television, tubes in Cabinets in Stores	5065	3
Temporary Employment Agency	7363	6
Tent and Awning Maker	2394	3
Tents – Retail	5999	2
Tent Repairs	7699	6
Terra Cotta – Retail	5032	3
Textile Mill	2200	3
Theaters, Motion Picture	7832	2
Theaters, Stage	7922	2
Theatrical or Night Club Acts, Agent	7922	2
Ticket Agent, Theatrical	7922	2
Tile – Retail	5611	2
Tile – Wholesale	5032	3
Tile, Manufacture	3253	1
Tin and Metal Shop, Repair Only	7699	6
Tires, Recapping	7534	3
Tobacco Products, Manufacture	2131	3
Tour Busses	4141	6
Tourist Guides (Examination Required)	7999	2
Towel Service and Rental, Uniforms, Rags, etc	7213	5
Toys – Retail	5945	2
Toys – Wholesale	5092	3
Tractors – See Industrial and Farm Machinery		

Trading Stamps, Dealers or Companies	7389	6
Trailer Parking Lots, Rental, Campers	7033	2
Trailer Parks, Residential	6515	6
Trailer, Rental	7519	3
Transportation Equipment, Manufacture	3799	2
Travel Bureau, Domestic and Foreign	4724	2
Tree Surgery	0783	3
Truck and Auto Rental or Leasing	7513	3
Trucking, Except Rental or Leasing	4212	3
Trucks – Rental	5948	2
Trusses, Dealers	5999	2
Tuxedo Rental	7299	5
Typesetting	2791	4
Typewriters and Office Machines – Retail	5999	2
Typewriters – Wholesale	5044	3
U		
Uniform Rental	7299	5
Uniform Supply Service	7213	5
V		
Vacuum Cleaners – Retail	5722	3
Vacuum Cleaners – Wholesale	5064	3
Variety Store	5331	1
Vehicles / See Heading Under Type		
Vending Machines, Sale of Products	5962	2
Vending Machines – Wholesale	5046	3
Venetian Blinds, Manufacture	2591	3
Veterinarian	0742	3
Video Tape Rental	7841	2
Vulcanizing Shop, Tires	7534	3
W		
Wall Paper Retail	5231	1
Wall Paper – Wholesale	5198	2
Warehouse and Storage	4225	3
Washing Cars	7542	3
Washing Machines – Retail	5722	3
Waste Paper and Rags	5093	3
Watch Mather, Repair	7631	6
Water or Steam Hose – Wholesale	5085	3
Water Transportation Services	4400	2
Waterbeds – Retail	5712	3
Weather Stripping, Dealers	5211	1
Weight Control – Reducing Facilities	7991	2
Welding Supplies	5085	3

Wholesalers, Not Otherwise Listed:		
Durable Goods	5099	3
Nondurable Goods	5199	2
Wigs – Retail	5699	2
X, Y, Z		