

**Exhibit A**

**Department: Business Services  
Revenue Collection Operations**

**Document of Change: Resolution**

Description of Services	Fee/Charge	Unit
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**TRANSACTION PRIVILEGE SALES TAX LICENSE**

Application LICENSE Fee	<del>\$30</del> \$20	
Annual LICENSE Renewal FEE	\$20	
<del>Transient Privilege License</del>	<del>\$30</del>	
<del>Special Convention Center License only</del>	<del>\$5</del>	
LICENSE AND ANNUAL LICENSE FEE - LATE PENALTY	\$10	
Tax	1.75%	of gross income

Penalty for failure to file is 5% of the tax due accumulated monthly. Penalty for failure to pay tax is 10%. Combined penalties not to exceed 25% of the tax due. One month delinquent is 15%, two months delinquent is 20%, three or more months delinquent is 25%. Additionally, interest on unpaid tax is the same as the state rate and continues to accrue until the taxes are paid.

Any licensee who fails to renew his license, which is due and payable on January 1, and shall be considered delinquent if not received on or before the last business day of January, shall be deemed to be operating without a license following such due date, and shall be subject to all penalties imposed under this chapter against persons required to be licensed and operating without a license. The non-licensed status may be removed by payment of ~~an~~ THE annual license fee in the amount of 150 percent of the annual fee FOR EACH YEAR, PLUS A LICENSE FEE PENALTY OF 50% OF THE LICENSE FEE DUE FOR EACH YEAR.