

APPENDIX B
BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
2211	Electric power generation, transmission and distribution - except as to gross income on which a franchise fee is paid to the City	1.00
2212	Natural gas distribution - except as to gross income on which a franchise fee is paid to the City	1.00
22	Utilities - except as to gross income on which a franchise fee is paid to the City	1.00
23	Construction	8.10
31-33	Manufacturing	2.00
42	Wholesale trade	1.00
423930	Recyclable Material Merchant Wholesalers (Junk)	9.10
44-45	Retail trade	1.00
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
454390	Other Direct Selling Establishments (Peddlers)	9.41 & 9.42
48-49	Transportation and warehousing	2.00
482	Rail Transportation	8.20
51	Information	4.00
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
52	Finance and insurance	7.00
522298	Pawnshops	9.20
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation services	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
711310	Special events promoter with facilities	9.91 - 9.94
711320	Special events promoter without facilities	9.91 - 9.94
71	Arts, entertainment, and recreation	3.00
713120	Amusement Parks and Arcades (per machine)	8.51
713120	Amusement Parks and Arcades (on gross)	9.60
713290	Nonpayout Amusement Machines (per machine)	8.52
713290	Nonpayout Amusement Machines (on gross)	9.60
713290	Bingo Halls	9.50
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
721	Accommodation	3.00
722	Food services and drinking places	1.00
722410	Drinking Places (Alcoholic Beverages)	9.70
81	Other services	5.00

Note: Class Schedule is based on 2017 IRS data.

This appendix will be updated every odd year based on the latest available IRS statistics.

The Business License Class Schedule may be accessed at: www.caycesc.gov/business