CITY OF NEWARK - BUSINESS LICENSE FEE SCHEDULE

1. **Gross Receipts Schedule of Retail, Wholesale, General Businesses and Businesses not otherwise provided for:**

<table>
<thead>
<tr>
<th>GROSS RECEIPTS</th>
<th>FEE</th>
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<tbody>
<tr>
<td>0 to $50,000</td>
<td>$39.00</td>
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2. **Residential and Non-Residential Rentals:**
   - A. Non-Residential Property Rentals - Any person engaged in the business of renting or letting a building or structure of any kind including warehouses, mini-storage, industrial, commercial, and office buildings to a tenant for purposes other than dwelling, sleeping or lodging in the City of Newark shall pay an annual license fee on gross receipts as per the schedule in Section 1 above.
   - B. Residential Property Rental - Any person engaged in the business of conducting or operating an apartment house, duplex, hotel, motel, rooming, or boarding house in the City of Newark shall pay an annual license fee of $1.30 per $1,000 of gross receipts.

3. **Manufacturing:**
   Every business engaged in manufacturing, processing, or fabricating goods, wares, or merchandise in the City of Newark shall pay an annual license fee based on annual gross receipts and computed at a rate of 10 cents per $1,000 gross receipts.

4. **Professions:**
   Any person engaged in a profession or vocation requiring a period of specialized training such as, but not limited to those enumerated as follows, shall pay an annual license fee of $1.30 per $1,000 gross receipts:

   - Accountant
   - Appraiser
   - Architect
   - Attorney-at-Law
   - Chiropractor
   - Dentist
   - Engineer: (Chemical, Electrical, etc.)
   - Geologist
   - Laboratory
   - Optician
   - Podiatrist
   - Osteopath
   - Physician
   - Psychologist
   - Veterinarian

5. **Real Estate Broker or Realtor:**
   - A. A real estate broker who has a fixed place of business in the City of Newark shall pay an annual license fee as follows:
     1. Three employees and under $150.00
     2. Four employees and above $300.00
   - B. A real estate broker who does not have a fixed place of business within the City of Newark shall pay an annual license fee of $100.00 for transaction(s) generated within the City of Newark.
   - C. As used in this section “transaction(s)” shall mean performance of services as a selling broker with respect to real property, or performance of services as a listing broker with respect to real property which has been sold during the listing period, or performance of service as an appraiser of real property.

6. **Administrative Offices or Support Offices:**
   Every business engaged in providing administrative offices or branch office support services in the City of Newark shall pay an annual license fee of 20 cents per $1,000 of gross payroll.

7. **Contractors:**
   For engaging in the business of contracting in the City of Newark, the contractor shall pay an annual license fee based upon the gross receipts for the business done within the City of Newark, according to the following schedule:

   - Annual Gross Receipts Fee
     - $100,000 or less $96.00
     - In excess of $100,000 $96.00 plus 80 cents per $1,000 of gross receipts or fraction thereof in excess of $100,000.

   Those contractors with annual gross receipts of $100,000 or less and engaged for only a fraction of the calendar year may elect to prorate the annual license fee on a calendar-quarter basis. ($30.00 per quarter plus registration fee(s).)

8. **Warehousing:**
   Every business engaged in providing warehousing in the City of Newark for the purpose of storage of its own goods, wares, merchandise or commodities shall pay an annual license fee of 20 cents per $1,000 of gross payroll.

9. **Isolated Transactions of Temporary Vendors:**
   Every person conducting, managing, or carrying on a temporary or transient business in the City of Newark selling goods, wares, merchandise, services or instruction with the intention of continuing said business for a period of not more than ninety (90) days, and who leases, or occupies any room, building or structure for the exhibition or sale of such goods, wares, merchandise, services or instruction, and who is not listed elsewhere in this schedule shall pay a license fee of $100.00.

10. **Delivery by Vehicles - Optional Rate:**
    Every person not having a fixed place of business within the City of Newark who delivers goods, wares, or merchandise of any kind by vehicle or who provides any service by the use of vehicles in the City of Newark shall pay a license fee of $50.00 per year per vehicle, provided that any such person may elect to pay a license fee under Section 1 measured by gross receipts from business done within the City of Newark.

11. **Taxicabs, Trucks, and Public Transportation:**
    Every person conducting, carrying on, or managing a business operating a taxicab or other public transportation vehicle service with drivers within the limits of the City of Newark for conducting or carrying on the business of running or operating any motor driven vehicle for the transportation for hire of freight or merchandise shall pay an annual license fee of $50.00 for each such vehicle.