

# Appendix A

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## Rate Schedule

| <u>Rate Class</u> | <u>Income: \$0 - \$2,000</u><br><u>Minimum Tax</u> | <u>Income Over \$2,000</u><br><u>Rate per Thousand or fraction thereof</u> |
|-------------------|----------------------------------------------------|----------------------------------------------------------------------------|
| 1                 | \$ 20.00                                           | \$ 1.15                                                                    |
| 2                 | \$ 25.00                                           | \$ 1.20                                                                    |
| 3                 | \$ 30.00                                           | \$ 1.25                                                                    |
| 4                 | \$ 35.00                                           | \$ 1.30                                                                    |
| 5                 | \$ 40.00                                           | \$ 1.35                                                                    |
| 6                 | \$ 45.00                                           | \$ 1.40                                                                    |
| 7                 | \$ 50.00                                           | \$ 1.45                                                                    |
| 8.1               | \$ 30.00                                           | \$ 1.25                                                                    |
| 8.1A              | \$ 150.00                                          | \$ 1.00                                                                    |
| 8.2               | \$ 410.00                                          |                                                                            |
| 8.3               | MASC Telecommunications                            |                                                                            |
| 8.4               | \$ 50.00                                           | \$ 1.45                                                                    |
| 8.5               | \$ 20.00                                           | \$ 0.95                                                                    |
| 8.6               | \$ 135.00                                          | \$ 3.05                                                                    |
| 8.6A              | \$ 20.00                                           | \$ 3.05                                                                    |
| 8.7               | MASC Insurance                                     |                                                                            |
| 8.8A              | \$12.50 + \$12.50 per machine                      |                                                                            |
| 8.8B              | \$ 35.00                                           | \$ 1.30                                                                    |
| 8.8C              | \$12.50 + \$180.00 per machine                     |                                                                            |
| 8.9               | \$ 300.00                                          | \$ 3.05                                                                    |
| 8.10              | \$ 25.00 + \$5.00 per table                        | \$ 1.80                                                                    |

### Nonresident Rates

Unless otherwise specifically provided, all minimum taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the municipality.

### Declining Rate

Declining rates apply in all classes for gross income in excess of \$1,000,000, unless otherwise specifically provided for in this ordinance.

| <u>Gross Income in \$ Millions</u> | <u>Percent of Class Rate for each additional \$1,000</u> |
|------------------------------------|----------------------------------------------------------|
| 0 - 1                              | 100%                                                     |
| 1 - 2                              | 90%                                                      |
| 2 - 3                              | 80%                                                      |
| 3 - 4                              | 70%                                                      |
| 4 - 5                              | 60%                                                      |
| OVER 5                             | 50%                                                      |