

Taxable Activities and Tax Rates

July 1, 1985 - December 31, 1985

CODE	TAXABLE ACTIVITIES	TRANSACTION PRIVILEGE	EDUCATION EXCISE TAX	SPECIAL EDUCATION EXCISE TAX	RETAIL		USE TAX	OTHER	TOTAL RATE
					BUSINESS TRANSACTION	NON-RETAIL TAX			
1	Transporting & Towing	1%	1%	2%					5%
2	Non-Metal, Mining, Gas & Oil Pr.	1%	.5%	1%					3.125%
4	Utilities	1%	1%	2%					5%
5	Communications	1%	1%	2%					5%
6	Railroads & Aircraft	1%	1%	2%					5%
7-8	Private Car - Pipelines	1%	1%	2%					5%
9	Publishing	1%	1%	2%					5%
10	Printing	1%	1%	2%					5%
11	Restaurants & Bars	2%	2%	--					5%
12	Amusements	2%	2%	--					5%
13	Rentals of Real Property	2%	1%	--					3.75%
14	Rentals of Personal Property	2%	2%	--					5%
15	Contracting (Mtrl. only)	1%	1%	2%					5%
16	Feed Wholesale	.25%	.125%	--					5%
17	Retail	2%	2%	--	1%				5%
18	Local Advertising	1%							1.25%
19	Severance: Metaliferous Mining	2%	.5%						2.5%
20	Severance: Timbering	1.2%	.3%						1.5%
24	Pre-5/83 Contracting	1%	1%	2%					4%
25	Hotel-Motel	2%	2%						4%
26	Pre-7/74 Contracting	1%	.5%	1.5%					3%
27	Rental Occupancy Tax		1%						2%
28	Use Tax		2.5%						5%
29	Use Inventory Tax		2.5%						5%
30	911 Emergency Telephone								.5%
31	License Fees								.5%

Total Fees

ALLOW LATE PAYMENTS FOR CLASSES 26 THROUGH 31 TO BE ACCEPTED INTO THE SYSTEM EVEN THOUGH PERIOD COVERED IS PRIOR TO JULY 1, 1985.