

**APPENDIX A
BUSINESS CLASSIFICATIONS**

Businesses are categorized into seven groups based upon their applicable tax rates. Examples of types of business included in each classification are provided.

GROUP I	Taxed at a rate of \$0.48 per \$1,000 of Gross Receipts.	\$24.00 Minimum Tax
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1. Manufacturers

2. Wholesalers

3. Retailers (including):

- Christmas Tree Vendors
- Farmers' Markets
- Gasoline Retailers
- News Dealers
- Operators of Vending Machines
- Pawnbrokers
- Peddlers or Itinerant Vendors
- Pharmacies
- Restaurants
- Retail Stores

A neighborhood service business operates from a fixed location of no more than 1,200 square feet, offers services primarily to the general public and not primarily to commercial entities and engages in one of the following business services:

- Beauty and Barber Shops
- Coin-operated Laundries
- Consumer Electronic Repair including TVs & Radios
- Dry Cleaning
- Garment & Laundry Cleaning Services
- Photographic Portrait Services
- Shoe Shine or Repair
- Upholstery and Furniture Repair

4. Neighborhood Service Business

To encourage the establishment and growth of businesses providing neighborhood services, the City has assigned these businesses the lowest tax rate of \$.48 per \$1,000 of Gross Receipts.

If businesses that provide the above services do not qualify as neighborhood service businesses the tax rate is \$.96 per \$1,000 of Gross Receipts.

GROUP II	Taxed at a rate of \$0.48 per \$1,000 of Operating Costs.	\$24.00 Minimum Tax
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Showrooms — Businesses that primarily display product samples and provide information intended to generate sales to occur outside the City.

GROUP III	Taxed at a rate of \$0.96 per \$1,000 of Gross Receipts.	\$48.00 Minimum Tax
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1. Contractors (including subcontractors)

2. Service Providers (including):

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| <ul style="list-style-type: none"> Advertising Agencies Art Schools Auto/Truck Services
(including: Leasing, Repair, Washing, Wrecking) Beauty Schools Bookkeepers Brokers of Personal Property | <ul style="list-style-type: none"> Buses Caterers Check Cashing Services Collection Agencies Commercial Artists Consultants Copiers (non-production industries) |
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(GROUP III — continued)

Dance Schools
 Data Processors
 Employment Bureaus
 Financial Service Providers
 Fortune Tellers
 Gardening
 Health Clubs
 Hotels
 Interior Design Firms
 Jewelry Repair
 Landscaping
 Laundries - Commercial
 Linen Supplies -
 Commercial
 Mailing Services
 Massage Therapists
 Modeling Studios
 Office Services
 Personal Property Repair
 and Services
 Printers (non-production
 industries)
 Private Detectives
 Public Relation Agencies
 Publishers of Classified
 Directories
 Refuse Haulers
 Security Agencies
 Spas
 Stenographers
 Swap Meet Operators
 Tailors

Taxis
 Telephone Answering
 Services
 Temporary Help Agencies
 Theatrical Agents
 Trade Schools
 Transportation Providers
 Travel Agents
 Tree Care
 Vocational Schools

**3. Recreation and Entertainment
Businesses (including):**

Arcades
 Auditoriums
 Bars
 Billiard Halls
 Card Clubs
 Carnivals
 Cocktail Lounges
 Concert Halls
 Discos
 Exhibition Halls
 Galleries
 Motion Picture Theaters
 Museums
 Night Clubs
 Playhouses
 Theaters
 Ticket Agents, Brokers and
 Salespersons
 Tours

GROUP IV	Taxed at a rate of \$1.44 per \$1,000 of Operating Costs.	\$72.00 Minimum Tax
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PRODUCTION INDUSTRIES:

1. Businesses:

- A. Motion Picture Industries
 Film Producers
- B. Publishing Industries
 Bookbinders
 Printers
 Typesetters
 Wholesalers
- C. Radio Broadcast Industries
- D. Television Broadcast Industries

**2. Support activities for all of the
above-listed industries:**

- Cutting
- Editing
- Distribution (non-retail)
- Illustrating
- Producing
- Scoring

**WEST HOLLYWOOD
BUSINESS TAX**

GROUP V	Taxed at a rate of \$1.44 per \$1,000 of Gross Receipts.	\$72.00 Minimum Tax
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Professionals (including):

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|---------------|-----------------------------------|
| Accountants | Opticians |
| Architects | Optometrists |
| Attorneys | Pharmacists (contracted services) |
| Chiropractors | Physicians |
| Dentists | Real Estate Brokers |
| Engineers | Teachers |
| Morticians | Veterinarians |

GROUP VI	Taxed at a rate of \$1.44 per \$1,000 of Gross Receipts	\$72.00 Minimum Tax
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Lessors of Non-Residential Property (including):

- Commercial Properties
- Billboards
- Office Buildings
- Parking Lots
- Storage Facilities
- Warehouses

GROUP VII	Taxed at a rate of \$0.96 per \$1,000 of Operating Costs.	\$48.00 Minimum Tax
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Corporate Headquarters or Office(s)

Any person who engages in a business consisting mainly of providing administrative or management services such as, but not limited to, recordkeeping, data processing, research, advertising, public relations, personnel administration, legal services and corporate management services to other locations where the operations of the same business are conducted which lead more directly to the production of gross receipts shall pay an annual business tax of ninety-six cents (\$0.96) per one thousand dollars (\$1,000.00) of operating costs.