

CURRENT TAX RATE GROUPS AND TAX RATES

Tax Rate Group	Gross Receipts Business Classification	Tax Rate per \$1,000 in Gross Receipts
Group I	Corporate/Administrative Headquarters Manufacturer/Retail/Wholesaler Recreation and Entertainment Utilities Residential and Non-Residential Property	0.125% \$1.25 per \$1,000
Group II	Auto Dealer	0.125% \$1.25 per \$1,000 Capped at \$25,000
Group III	Service/Agent/Broker Contractor/Specialty Contractor	0.30% \$3.00 per \$1,000
Group IV	Professions	0.50% \$5.00 per \$1,000
SMMC §6.204.040	Cannabis Related Businesses	Currently 3% for retail, 2% for medicinal, and 1% for distribution, manufacturing, cultivation, and laboratory testing \$10 to \$30 per \$1,000
Tax Rate Group	Flat Rate Business Classification	Per Unit Fee
Group V	Delivery	\$50 per vehicle
Group VI	Planners and Promoters for Special or Community Events	\$150 per day
Group VII	Taxi	\$250 per Vehicle
SMMC §6.36	Vendor	\$50 per operational set up