

1	0.00075
2	0.00080
3	0.00086
4	0.00093
5	0.00111
6	0.00125

(ii) From and in excess of \$1,000,000.01 annual gross receipts

<u>Profitability Ratio/Tax Class</u>	<u>Tax Rate on Annual Gross Receipts</u>
1	0.00019
2	0.00020
3	0.00023
4	0.00027
5	0.00030
6	0.00031

(See Business Standard Industrial Classification and Profitability Ratio Tax Class Schedule at Section 36)

- (C) Except as otherwise set forth in this Ordinance, each person, business and practitioner on who the occupation tax is imposed and levied by this Ordinance shall pay an annual occupation tax in an amount determined by the schedule set forth in subsection (B) of this Section 5.
- (D) Notwithstanding anything in this Ordinance to the contrary, the maximum occupation tax in each tax year assessed under this Ordinance shall be {\$20,000.00} on each business entity or practitioner even if a business or practitioner has more than one (1) office or location within the County.
- (E) If the Board of Commissioners approves a tax rate change for occupation taxes, all businesses and practitioners of professions and occupations whose accounts are billed prior to the effective date of such tax rate change shall have ten (10) days after the effective date of the rate change to pay their occupation tax as originally billed together with any late fees, penalties and interest.

Section 5 Applications and Occupation Tax Returns Required Annually; Posting of Occupation Tax Certificate.

- (A) Every person, firm, company, or entity engaged in business in the County as of January 1 of each year, and subject to the occupation tax under this Ordinance shall on or before {May 31} of such year (or, if later, the due date in that year established by the Finance