

City of Horn Lake  
3101 Goodman Road West  
Horn Lake, MS 38637  
PH: 662-393-6705  
Fax: 662-342-3485



- New Business License
- License Renewal
- Information Change
- Business Closed

### Privilege Tax License Application

Business Name: \_\_\_\_\_ Type of Business: \_\_\_\_\_

Business Address: \_\_\_\_\_ Phone: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Corporate Name (if applicable): \_\_\_\_\_ Phone: \_\_\_\_\_

Corporate Address (if applicable): \_\_\_\_\_

- Retail Store     LLC     Corporation
- Wholesale     Service     Partnership
- Manufacturer     Home-Based     Individual

**IF YOU ARE RENEWING YOUR LICENSE AFTER SEPTEMBER 30<sup>TH</sup> PLEASE CONTACT CITY OF HORN LAKE PLANNING DEPARTMENT AT (662)-393-6705 FOR THE AMOUNT DUE WITH LATE FEES.**

EIN or SSN#: \_\_\_\_\_

MS Sales Tax ID: \_\_\_\_\_

MS State Department of Revenue 601-923-7700

1. Number of Full-Time Employees(30 hours or more in a 7 day period) \_\_\_\_\_  
(**ALL** businesses **EXCEPT** manufacturers refer to **Schedule B** on back for price)  
\*Manufactures refer to Schedule C for price

**Fee for Line 1 \$** \_\_\_\_\_

2. If retail or wholesale, do you have inventory? (Y/N) If yes, indicate the amount of inventory  
\$ \_\_\_\_\_ x 15% = \_\_\_\_\_ (refer to **Schedule A Part 2** for fee)

**Fee for Line 2 \$** \_\_\_\_\_

3. Do you sell beer? (Y/N) If yes, enter the amount of **\$15.00** on **Line 3**. Do you sell food? (Y/N) If yes, please enclose a copy of your MS State Beer Permit/ABC License and/or a valid copy of your Desoto County Health Department Food Permit.  
**\*ALL permits must be current upon renewing annually.**

**Fee for Line 3 \$** \_\_\_\_\_

4. Do you sell tobacco? (Y/N) If yes, please enclose a copy of your MS Tobacco License.  
**\*ALL permits must be current upon renewing annually.**

5. Do you have vending machines? (Y/N) If yes, please complete **Schedule D** on reverse side to determine the assessed fee & list machine types.

**Fee for Line 5 \$** \_\_\_\_\_

6. **Add Lines 1-5** for total due:

**Total Fee(s) \$** \_\_\_\_\_

**AFFIDAVIT:**

I do solemnly swear that the information given above is true and correct to the best of my knowledge. I understand that a Privilege License does not make legal any act declared illegal by The State of Mississippi.

Business Owner/  
Authorized Representative

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_

The City of Horn Lake is required by law to collect taxes annually for a Privilege Tax License on all businesses operating in the City. The term business includes all activities or acts, personal, professional or corporate, engaged in or caused to be engaged in with the object of gain, profit, benefit, or advantage, either direct or indirect, or following or engaging in any trade, calling, or profession, and all things which occupy the time, attention, and labor of individuals for the purpose of livelihood or profit. (Section 27-17-3 Mississippi Code of 1972)

**Below is Office Use Only**

Office Use Only:  
Vending Sticker Numbers: \_\_\_\_\_ Receipt #: \_\_\_\_\_ Date: \_\_\_\_\_

**Schedule A – Inventory Assessment Table for Retail and Wholesale**

**Part 1. Multiply** your inventory by **15%**. This total will be your **ASSESSED VALUE OF INVENTORY**. Refer to Part 2 below to see the tax fee for your inventory.

**Part 2.**

Assessed Value of Inventory	Pay this amount	Assessed Value of Inventory	Pay this amount
\$0 – \$7,000	\$20.00	\$90,001 – \$100,000	\$380.00
\$7,001 – \$10,000	\$25.00	\$100,001 – \$125,000	\$440.00
\$10,001 – \$12,000	\$32.50	\$125,001 – \$150,000	\$560.00
\$12,001 – \$15,000	\$40.00	\$150,001 – \$175,000	\$680.00
\$15,001 – \$20,000	\$50.00	\$175,001 – \$200,000	\$800.00
\$20,001 – \$25,000	\$62.50	\$200,001 – \$225,000	\$920.00
\$25,001 – \$30,000	\$75.00	\$225,001 – \$250,000	\$1,040.00
\$30,001 – \$40,000	\$92.50	\$250,001 – \$300,000	\$1,200.00
\$40,001 – \$50,000	\$150.00	\$300,001 – \$350,000	\$1,360.00
\$50,001 – \$60,000	\$200.00	\$350,001 – \$400,000	\$1,520.00
\$60,001 – \$70,000	\$250.00	\$400,001 – \$450,000	\$1,680.00
\$70,001 – \$80,000	\$300.00	\$450,001 – and over	\$1,840.00
\$80,001 – \$90,000	\$340.00		

**Schedule B – All other Businesses**

Code	Employees	Fee
27-17-009	0-3	\$20.00
	4-10	\$30.00
	Over 10	per employee \$3.00 Not to exceed \$150.00
27-17-035	Auto Rental	(Class 1) \$15.00
		(Class 2) \$10.00
		(Class 3-7) \$5.00
27-17-299A	Pawn Broker	\$250.00
27-17-299B	Add'l tax, Deadly Weapons	\$250.00
27-17-392	Travel Agency	\$200.00
27-17-415	Weapons, Dealers in Deadly	\$100.00

**Schedule C – Manufacturers**

Employees	Fee
0-3	\$20.00
4-10	\$30.00
Over 10	\$80.00

**Schedule D – Vending Machines**

Number of postage machines \_\_\_\_\_ x \$2.00 each = \$ \_\_\_\_\_

Number of cigarette machines \_\_\_\_\_ x \$2.50 each = \$ \_\_\_\_\_

Number of Machines w/ deposit over twenty cents (\$.20) \_\_\_\_\_ x \$10.00 each = \$ \_\_\_\_\_

**List Type of Machines w/ deposit over twenty cents (\$.20); (soda, snack, soap etc.)**

\_\_\_\_\_

\_\_\_\_\_

Number of Kiddy Rides \_\_\_\_\_ x \$18.00 each = \$ \_\_\_\_\_

Number of Music Machines \_\_\_\_\_ x \$27.00 each = \$ \_\_\_\_\_

Number of Game Machines \_\_\_\_\_ x \$45.00 each = \$ \_\_\_\_\_

**Total \$** \_\_\_\_\_

\*Enter total fee on **Line 5** on front