



# Business Tax Determination

City of Billings Department of Finance  
 P.O. Box 1178 Billings MT. 59103  
 406-657-8364

**OFFICE USE ONLY**

Bus. Tax # \_\_\_\_\_

Application date: \_\_\_\_\_

- New business  
 Transfer  
 Name Change

Former Owner Name \_\_\_\_\_

Former Business Name \_\_\_\_\_

**Please Print**

1. Name of Business (DBA) \_\_\_\_\_

2. Nature of Business \_\_\_\_\_

3. Location of Business \_\_\_\_\_  
Street Address City St zip

4. Mailing Address \_\_\_\_\_  
Street Address City St zip

5. Name of Applicant \_\_\_\_\_

- Owner  Manager  Other \_\_\_\_\_  Partner

6. Date Business is to Start in Billings \_\_\_\_\_

7. Business phone \_\_\_\_\_ Home phone/ 2<sup>nd</sup> phone \_\_\_\_\_

8. Business is in  Residence  Existing Building  Out of City

9. Business is  Sole Proprietor  Partnership  Corporation  Other \_\_\_\_\_

10. Email address \_\_\_\_\_

**Fee Computation**

Basic Tax	\$ _____	Liquor all Beverage	\$ _____
Full time Employees <small>(Excess of 5: \$6 ea)</small>	\$ _____	Liquor fee Beer <small>(\$200.00)</small>	\$ _____
Health fee <small>(\$50.00)</small>	\$ _____	Liquor fee Wine <small>(\$200.00)</small>	\$ _____
Delivery permits <small>(\$12.00 each)</small>	\$ _____	<b>Total Fee Due</b>	\$ _____
	<small>Include License plate #</small>		<small>Payment must be included to process application</small>

Pursuant to Ordinance No. 12-5587 enacted by the Billings City Council on October 9, 2012, any business, occupation or profession within the City **that violates any provision of local, state, or federal ordinance, regulation, law, or statute is expressly prohibited.** The issuance of a Business Tax Determination or acceptance of payment by the City does not authorize any business, occupation, or profession to operate in violation of any provision or local, state, or federal ordinance, regulation, law, or statute. Any such Business Tax Determination or Business License improvidently granted by the City shall be deemed void from the date of issuance. By signature below, the applicant asserts under penalty of law that the proposed business, occupation, or profession does not violate any provision of local, state, or federal law, statute, ordinance, or regulation.

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

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

## Sec. 13-424. - Tax schedule.

The following tax schedule shall be applied to all persons or entities subject to this division:

### *Tax Schedule*

#### *Category by Gross Revenue*

	<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>
	I 0 to 100,000	II Over 100,000 to 2,000,000	III Over 2,000,000 to 3,000,000	IV Over 3,000,000
<i>Basic Tax:</i>				
General	\$55.00	\$90.00	\$140.00	\$215.00
Home occupation	20.00	20.00	20.00	20.00
<i>Additions to Basic Tax:</i>				
Over 5 full time equivalent employees or independent contractors per employee or contractor	6.00	6.00	6.00	6.00
<i>Additional Fees When Applicable:</i>				
Health inspection	50.00	50.00	50.00	50.00
Health reinspection	50.00	50.00	50.00	50.00
<i>Liquor license fee:</i>				
Beer	200.00	200.00	200.00	200.00
Wine	200.00	200.00	200.00	200.00

All beverages	500.00	500.00	500.00	500.00
<i>Transfers:</i>				
Base fee	20.00	20.00	20.00	20.00
Fire inspection (If required)	15.00	15.00	15.00	15.00
Health inspection (If required)	50.00	50.00	50.00	50.00

(Ord. No. 82-4474, § 2(3.15.040), 11-8-82; Ord. No. 84-4567, § 2(3.15.040), 1-9-84; Ord. No. 85-4675, § 6, 12-2-85; Ord. No. 86-4700, § 2, 6-23-86; Ord. No. 89-4809, § 1, 11-6-89; Ord. No. 94-4962, § 1, 5-23-94)