

City of Lincoln

MASTER FEE SCHEDULE - BUSINESS LICENSES TAXES / FEES

Activity Description	Fee (Effective January 1, 2024)	Note
1 Application fee	\$21	
2 Duplicate Business License fee	\$10	
3 Name change or location change (with no substantive changes to the business)	\$10	
4 Home Occupation Permit	\$124	
5 Veterans (DD214 & Sole Proprietor)	\$4 + application fee	
6 Non-Profits, Residential Day Care	\$4 + application fee	
Classification A* (Retail sales, restaurants, fast-food, home-based consultants, internet business, and other service businesses)		
GROSS RECEIPTS		
5 \$0 to \$15,000	\$20	
6 \$15,001 to \$25,000	\$30	
7 \$25,001 to \$50,000	\$40	
8 \$50,001 to \$100,000	\$50	
9 \$100,001 to \$150,000	\$70	
10 \$150,001 to \$300,000	\$80	
11 \$300,001 to \$600,000	\$100	
12 \$600,001 to \$1,000,000	\$125	
13 \$1,000,001 to and up	\$150	
Classification B* (Contractors, subcontractors, manufacturing and professionals)		
NUMBER OF EMPLOYEES		
14 1 to 5	\$30	
15 6 to 10	\$40	
16 11 to 20	\$50	
17 21 to 40	\$60	
18 41 to 60	\$80	
19 61 to 100	\$100	
20 101 to and over	\$150	
Classification C* (Transportation and Trucking)		
21 1st Vehicle	\$50	
22 Each Additional Vehicle	\$15	

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Activity Description	Fee (Effective January 1, 2024)	Note
Classification D* (Rental of Residential Real Property)		
UNITS		
23 0 to 6	\$50	
24 7 to 12	\$70	
25 13 and over	\$70 plus \$1.00 for each unit over 12	
Classification E* (Rental of Commercial, Industrial or Agricultural Real Property)		
SQUARE FEET		
26 0 to 500	\$30	
27 501 to 1,000	\$50	
28 1,001 to 3,000	\$100	
29 3,001 to 6,000	\$150	
30 6,001 to 10,000	\$200	
31 10,000 and larger	\$250	
Classification F (Miscellaneous)		
31 Annual	\$150	
32 Quarterly	\$100	
33 Monthly	\$60	
34 Daily	\$30	

* Amounts due for initial applications in Classificaitons A, B, C, D, or E may be prorated based on the following:

Should the application be submitted between January and March, 100% of the amount shall be due.

Should the application be submitted between April and June, 75% of the amount shall be due.

Should the application be submitted between July and September, 50% of the amount shall be due.

Should the application be submitted between October and December, 25% of the amount shall be due.