

**Appendix E: Professions Taxed By States and the Amount of Taxes**

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
accountant	\$400	\$25 (public accountants only)				\$50 for principal or manager and pay \$12.50 per person engaged in the work of auditing, devising or installing systems of accounts	\$200
acetylene gas and carbide manufacturer		\$25-\$50 (varies depending on city population or if in unincorporated area)					
actuary		\$25					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
air conditioning equipment seller or installer		\$5-\$100 (varies depending on where principal office is, where they are doing business and whether equipment uses water connections)					
amusement conductor				\$75			
architect	\$400	\$25				\$50	\$200
athlete agent	\$400						
athletic field or racetrack owner or lessee		\$10-\$100 (varies depending on city population or if in unincorporated area)					
attorney	\$400	\$300	\$565		\$25	\$50	\$200
auctioneer				\$75			
audiologist	\$400						
auditor		\$25					
automobile accessories seller		\$5-\$40 (varies depending on city population or if in unincorporated area)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
automobile dealer		\$30-\$140 (varies depending on population of city and if in unincorporated area)					
barbershop operator		\$2.50 per chair					
baseball park owner or leasee		\$10-\$100 (varies depending on city population)					
beauty shop operator		\$10 plus a tax of \$4-\$10 for each operator (varies depending on city population or if in unincorporated area)					
beverage bottler		\$40-\$500 (varies depending on how many bottles are bottled per minute)					
blueprint maker		\$15					
bond maker		\$100					
broom or brush plant operator		\$10					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
building and road contractors		\$10-\$250 (varies depending on gross amount of all orders in a year)					
business machines seller		\$25-\$100 (varies depending on county population)					
canvasser or agent for photographer						\$50	
carnival or street fair operator		\$50-\$150 (depending on number of exhibits or concessions)					
chiropractor	\$400	\$20				\$50	\$200
cigarette or tobacco wholesaler		\$100					
circus exhibitor				\$750			
coffin seller (retail)		\$10-\$100 (varies depending on city population or if in an unincorporated area)					
commercial lessor				\$75			
commission merchant		\$25					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
creosote plant operator		\$20-\$100 (varies depending on capital invested)					
dentist	\$400	\$5-\$25 (varies depending on city population or if in an unincorporated area)				\$50	\$200
direct care worker				\$75			
door to door salesperson of medicine		\$250					
door to door salesperson of spices, toiletry articles, insecticides, or stock and poultry supplies		\$7.50 to \$20 (varies depending on vehicle use)					
drayperson or mover				\$75			
dry cleaner		\$5-\$25 (varies depending on city population or if in an unincorporated area)					
embalmer		\$10				\$50	
engineer	\$400	\$20				\$50	\$200
equine livestock seller		\$20 per county seller is doing business in					
eyeglass seller		\$5-\$25 (varies depending on city population or if in an unincorporated area)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
facialist		\$5					
fertilizer factory owner or operator		\$50-\$250 (varies depending on capital invested)					
film developer		\$5					
fireworks dealer		\$10-\$50 (varies depending on city population or if in unincorporated area)					
fortune teller		\$40					
fruit seller		\$5-\$10 (varies depending on city population or if in unincorporated area)					
fur dealer		\$15-\$25 (varies depending on county population)					
gas station operator		\$2.50 - \$28 for first pump and \$2.50-\$21 for each additional pump (varies depending on city population or if in unincorporated area)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
glass seller		\$10-\$50 (varies depending on city population or if in an unincorporated area)					
golf course operator		\$2.50-\$40 (varies depending on population and whether in an incorporated city)					
hairdresser		\$5					
home inspector						\$50	
ice cream manufacturer		\$5-\$50 (varies depending on city population or if in an unincorporated area)					
innkeeper		50 cents to \$2 per room (depending on number of rooms in the hotel)		\$25 for each room and \$30 for each suite in a hotel			
interior designer							\$200
investment adviser	\$400						
iron, railway, furnace, and mining supplies broker		\$25					
junk dealer		\$10-\$150 (varies depending city population or if in an unincorporated area)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
land surveyor						\$50	\$200
landscape architect	\$400					\$50	\$200
lobbyist	\$400						
machine shop operator		\$5-\$40 (varies depending on city population or if in unincorporated area)					
manager of business of public accountant						\$50 plus \$12.50 for each person employed who is engaged in the capacity of supervising or handling the work of auditing, devising or installing systems of accounts	
manicurist		\$5					
manufacturer's agent or representative				\$75			
mattress, pillow, or rug manufacturer		\$5-\$15 (varies depending on city population)					
member of a headquarters management corporation				\$5,000			

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
mill operator		\$10-\$200 (varies depending on amount of investment for mill)					
monument or tombstone seller		\$5 per county seller is doing business in					
mortgage broker						\$50	
mortician						\$50	
motel operator				\$25 for each room			
movie theater operator		\$15-\$200 (varies depending on city population or if in unincorporated area)					
musical instrument seller		\$5-\$50 per county seller is doing business in (varies depending on county population and whether they sell pianos and organs)					
newsstand operator		\$5					
operator of cotton storage warehouse or yard		\$20-\$200 (varies depending on number of bales stored in past year)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
operator of syrup or sugar refinery		\$5-\$100 (varies depending on amount of capital invested)					
optician		\$5-\$25 (varies depending on city population or if in unincorporated area)				\$50	
optometrist	\$400	\$5-\$25 (varies depending on city population or if in unincorporated area)				\$50	\$200
osteopathic physician	\$400	\$20				\$50	
outdoor musical festival promoter				\$750			
parking lot or garage operator				\$75 for first facility; \$35 for each additional facility			
pawnbroker		\$250					
person operating a collection agency				\$75			
person engaged in advertising business		\$15-\$150 (varies depending on county population)		\$75			

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
person engaged in discounting or buying conditional sales contracts, drafts, acceptances, notes, or mortgages on personal property		\$5-\$300 (varies depending on amount of capital)					
person engaged in professional art of healing						\$50	
person engaged in the management of business matters occurring between the owners of vessels, railroads, airplanes, motor vehicles, and express companies and the shippers and consignors of freight passengers		\$50					
person inquiring into and reporting on the credit and standing of persons, firms, or corporations		\$25-\$200 (varies depending on county population)					
person lending money on salaries or making industrial or personal loans		100 per county lender is doing business in					
person mining ore or operating an iron ore mine		0.03 cents per ton					
person operating a circus		\$50-\$200 (varies depending on seating capacity)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
person operating a factory where wood is sawed other than a sawmill or made into a finished or semi-finished product		\$5-\$120 (varies depending on the number of men employed)					
person operating a laundry or diaper service		\$10-\$50 (varies depending on city population or if in unincorporated area)					
person operating a lumberyard		\$5-\$75 (varies depending on city population or if in unincorporated area)					
person operating a power or steam laundry		\$2.50-\$60 (varies depending on city population or if in unincorporated area)					
person operating a tourist home				\$15 for each room			
person operating a trailer park				\$10 for each space on a plot plan			
person operating a travel agency				\$225			

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
person operating a vending machine business		\$10-\$1000 (varies based on total sales of company in preceding year)					
person operating a warehouse or yard for storage		\$25 plus \$100 per distributing agent					
person renting bicycles or motorcycles		\$5-\$15 (varies depending on city population or if in unincorporated area)					
person transferring freight using more than one vehicle for hire		\$10 per vehicle in excess of one					
person working in a finance or small loan agency				\$450			
pharmacist	\$400						
photographer		\$5-\$25 plus \$5 per additional county seller is doing business in (varies depending on city population or if in unincorporated area)		\$75 or \$25 per day if photographer is transient		\$50	
physician	\$400	\$5-\$25 (varies depending on city population or if in unincorporated area)				\$50	\$200

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
playing card seller		\$2					
plumber		\$5-\$25 (varies depending on city population or if in unincorporated area)					
podiatrist	\$400	\$10				\$50	
private detective		\$100 (person who receives accounts for collection pays \$200)					
property tax consultant							\$200
psychologist	\$400						\$200
radio seller		\$3-\$25 (varies depending on city population or if in unincorporated area)					
real estate appraiser						\$50	
real estate broker (in state property)	\$400 (principal only)	\$5-\$15 (varies depending on city population or if in unincorporated party of county)		\$75		\$50	\$200
real estate broker (out of state property)	\$400 (principal only)	\$500		\$75		\$50	\$200

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
roofer		\$5-\$25 (varies depending on city population or if in unincorporated area)					
sales representative who sells door to door				\$75			
sawmill operator		\$10-\$500 (varies based on sawmill capacity)					
scientist, naturopath, chiroprapist		\$10					
securities sales agent							\$200
seller of carbonated beverages dispensed by taps		\$10-\$25 (varies depending on city population)					
seller of cereal or carbonated beverages in sealed containers		\$2.50					
seller of duplicating devices		\$10-\$30 (varies depending on county population)					
seller or compiler of sale directories		\$15-\$150 (varies depending on city population)					
sewing machine seller		\$25 per county seller is doing business in plus \$10 per delivery vehicle used					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
shooting gallery operator		\$20					
shotgun seller		\$3-\$25 (varies depending on city population or if in unincorporated area)					
showperson				\$375			
skating rink operator		\$25					
speech pathologists	\$400						
steamfitter		\$5-\$25 (varies depending on city population or if in unincorporated area)					
stockbroker agent	\$400	\$50		\$75			
tax examiner (private)		\$25					
taxicab or bus operator				\$45 for the first vehicle and \$30 for each additional vehicle			
third party sellers		\$100					
ticket scalper		\$100					
title abstractor		\$10-\$70 (varies depending on city population or if in unincorporated area)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
tractor-trailer dealer		\$10-\$50 (varies depending on city population or if in unincorporated area)					
transient dealer		\$30					
transportation agent				\$75			
veterinarian	\$400	\$5				\$50	\$200
weapons dealer		\$100-\$150 (varies depending on city population)					

DRAFT