

## Appendix A: Professions Taxed by States with Amount of Tax

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)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 whether in unincorporated area)					
actuary		\$25					
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 whether 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 whether in unincorporated area)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
automobile dealer		\$30-\$140 (varies depending on population of city and whether 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-\$6 for each operator (varies depending on city population or whether 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					
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

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cigarette or tobacco wholesaler		\$100					
circus exhibitor		\$50-\$200		\$750			
coffin seller (retail)		\$10-\$100 (varies depending on city population or whether in an unincorporated area)					
commercial lessor				\$75			
commission merchant		\$25					
creosote plant operator		\$20-\$100 (varies depending on capital invested)					
dentist	\$400	\$5-\$25 (varies depending on city population or whether 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 whether in an unincorporated area)					
embalmer		\$10				\$50	
engineer	\$400	\$20				\$50	\$200

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equine livestock seller		\$20 per county seller is doing business in					
eyeglass seller		\$5-\$25 (varies depending on city population or whether in an unincorporated area)					
facialist		\$5					
fertilizer factory owner or operator		\$50-\$250 plus \$15 per mixing plant (varies depending on capital invested)					
film developer		\$5					
fireworks dealer		\$10-\$50 (varies depending on city population or whether in unincorporated area)					
fortune teller		\$40					
fruit seller		\$5-\$10 (varies depending on city population or whether 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 whether in unincorporated area)					
glass seller		\$10-\$50 (varies depending on city population or whether in an unincorporated area)					

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golf course operator		\$5-\$40 per golf course \$2.50-\$15 per mini golf course (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 whether 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 whether in an unincorporated area)					
land surveyor						\$50	\$200
landscape architect	\$400					\$50	\$200
lobbyist	\$400						
machine shop operator		\$5-\$40 (varies depending on city population or whether in unincorporated area)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
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			
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 whether in unincorporated area)					

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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)					
operator of syrup or sugar refinery		\$5-\$100 (varies depending on amount of capital invested)					
optician		\$5-\$25 (varies depending on city population or whether in unincorporated area)				\$50	
optometrist	\$400	\$5-\$25 (varies depending on city population or whether 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			

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
person engaged in advertising business		\$15-\$150 (varies depending on county population)		\$75			
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 where lender is doing business					



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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)					
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 whether in unincorporated area)					
person operating a lumberyard		\$5-\$75 (varies depending on city population or whether in unincorporated area)					
person operating a power or steam laundry		\$2.50-\$60 (varies depending on city population or whether 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			
person operating a vending machine business		\$10-\$1,000 (varies based on total sales of company in preceding year)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
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 whether 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 whether in unincorporated area)		\$75 or \$25 per day if photographer is transient		\$50	
physician	\$400	\$5-\$25 (varies depending on city population or whether in unincorporated area)				\$50	\$200
playing card seller		\$2					
plumber		\$5-\$25 (varies depending on city population or whether in unincorporated area)					
podiatrist	\$400	\$10				\$50	
private detective		\$100 (person who receives accounts for collection pays \$200)					

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
property tax consultant							\$200
psychologist	\$400						\$200
radio seller		\$3-\$25 (varies depending on city population or whether in unincorporated area)					
real estate appraiser						\$50	
real estate broker (in state property)	\$400 (principal only)	\$5-\$15 (varies depending on city population or whether in unincorporated part of county)		\$75		\$50	\$200
real estate broker (out-of-state property)	\$400 (principal only)	\$500		\$75		\$50	\$200
roofer		\$5-\$25 (varies depending on city population or whether 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
security business operator				\$115			

Profession	Tennessee	Alabama	Connecticut	Delaware	Montana	North Carolina	Texas (repealed)
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					
shooting gallery operator		\$20					
shotgun seller		\$3-\$25 (varies depending on city population or whether in unincorporated area)					
showperson				\$375			
skating rink operator		\$25					
speech pathologists	\$400						
steamfitter		\$5-\$25 (varies depending on city population or whether in unincorporated area)					
stockbroker agent	\$400	\$50		\$75			
tax examiner (private)		\$25					

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

Sources: Alabama Code, Sections 40-12-40 et seq., Connecticut Annotated Statutes, Section 51-81b, 30 Delaware Code, Section 2301 (a) and (b), Montana Code Annotated, Section 37-61-211, General Statute of North Carolina, Section 105-41, Tennessee Code Annotated, Sections 67-4-1701 et seq., Texas House Bill 7 (2015).