## City of Shelton B&O Tax Provision Summary of Change from Model B&O Tax Ordinance

### 3.52.030 Definitions
Includes additional definitions for the following:
- Advance, Reimbursement
- Agricultural Product
- Competitive Telephone Service
- Consumer
- Director
- In this City, within the City
- Newspaper
- Non-profit organization or non-profit corporation
- Office, or Place of business
- Precious metal bullion or monetized bullion
- Processing for hire
- Product
- Royalties
- Software, Prewritten Software, Custom Software, Customization of Canned Software, Master Copies, Retained Rights
- Tuition fee

### 3.52.040 Agency—sales and services by agent, consignee, bailee, factor or
Added provisions re: agency activities

### 3.52.050 Imposition of the tax
Tax rate is .001 for all reporting classifications. Businesses with gross sales less than
$20,000 annually or $5,000 quarterly are not subject to this tax.

### 3.52.090 Exemptions
Exemptions provided for the following:
- Non-profit organizations
- Healthcare organizations
- International banking facilities
- Insurance business
- Farmers
- Athletic exhibitions
- Racing
- Ride sharing

### 3.52.100 Deductions
Radio and television broadcasting