

**Comparison of Deviations from Model Ordinance Provisions
for the City of Shelton**

City of Shelton B&O Tax Provision	Summary of Change from Model B&O Tax Ordinance
3.52.030 Definitions	<p>Includes additional definitions for the following:</p> <ul style="list-style-type: none"> 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	<p>Exemptions provided for the following:</p> <ul style="list-style-type: none"> Non-profit organizations Healthcare organizations International banking facilities Insurance business Farmers Althetic exhibitions Racing Ride sharing
3.52.100 Deductions	Radio and television broadcasting