

## **CITY OF NITRO**

2009 20th St. NITRO, WV 25143 Phone: (304) 755-0702

## **Business and Occupation (Gross Receipts) Tax**

Please complete and return this form in detail

Account	:
Period:	

## Class Code Business Type Gross Receipts Insert Rate Tax Due (Before credit)

Note: Taxes are due 30 days from period covered, a penalty of 5% for the first month and 1% for each succeeding month or portion thereof of delinquency:

Date Prepared:	1	Total	
	2	Less Exemptions (\$25 Annually or \$6.25 Quarterly)	
Name of Preparer:	3	Penalties/(Credits)	
Signature of Preparer:	4	Total Due:	

Any questions please call (304)755-1083—Make Checks Payable to: City of Nitro, PO Box 308, Nitro, WV 25143

Class	Business Type	Rate per \$100	Class	Business Type	Rate per \$100
1	Production Coal	0.80	12	Gas and Electric - Other	3.00
2	Sand, Gravel, or other Mineral	2.40	13	All Other Public Utilities	2.00
3	Natural Gas in Excess of 11,259.00	2.40	14	Contracting Business	2.00
4	Limestone or Sandstone Quarried or Mined	1.20	15	Banking and Loan Companies	0.50
5	Other Natural Resource Products	1.60	16	Amusement Business	0.20
6	Gross Sales value Manufactured Products	0.12	17	All Other Business	0.80
7	Gross Income of Retailers and Others	0.40	18	Rent, Royalties, Fess Interest, Etc.	0.80
8	Gross Income of Wholesalers	0.06			
9	Street, Interurban & Electric Railways and Bus	1.00			
10	Electric Domestic & Commercial	4.00			
11	Water Company	4.00			