

EXHIBIT A

BUSINESS LICENSE FEES

For the number of employees identified below, the fees will be as follow:

Number of Employees	1-10	11-25	26-75	76-100	101 and above
Fees	\$100.00	\$175.00	\$325.00	\$475.00	\$625.00

Businesses beginning on other than the first of the calendar year must pay the fee in advance on a pro-rate monthly basis to the end of the year.

What is an employee?

For the purpose of business license fees in the City of Bryant, an employee is defined as: any person employed at any business enterprise that performs any part of their duties within the city, except casual laborers not employed in the usual course of business. A sole proprietor is not an "employee". All officers, agents, dealers, franchises, etc, of a corporation or business trust, and all but one partner of a partnership are "employees" within this definition.

Reporting you Fees

Please use location code 62-01 on your State of Arkansas Combined Excise Tax Return when reporting retail sales or use tax occurring within the City of Bryant. This does not increase your tax liability and insures that Bryant receives the local sales tax from the business activities within the City of Bryant.

Additional Information

Business Licenses are non-transferable. However, businesses with more than one location shall be issued a single license, the fee for which shall be based upon the total number of employees at all locations. If your business changes location or ownership, a new business license application must be submitted. Each year all businesses active in the City of Bryant are required to renew their licenses. A renewal notice will be sent to your business mailing address in November of each year.

Temporary Business License Fees

In addition to a \$25.00 all temporary businesses within the city shall pay double the fees listed in the Exhibit A, as listed above, Based on number of employees, prior to conduction any trade, profession, occupation or pusuit.