

## NLT TBID: Assessment Rates

Business Type	Annual Assessment Rate
Retail (Tier 1)	1% of gross sales
Retail (Tier 2)	Flat Fee: \$250 per year
Retail (Tier 3)	Flat Fee: \$50 per year
Restaurant (Tier 1)	1% of gross sales
Restaurant (Tier 2)	Flat Fee: \$250 per year
Restaurant (Tier 3)	Flat Fee: \$50 per year
Activities & Attractions (Tier 1)	1% of gross sales, including equipment rentals
Activities & Attractions (Tier 2)	Flat Fee: \$250 per year
Activities & Attractions (Tier 3)	Flat Fee: \$50 per year
Lodging Zone 1	2% of gross room revenue
Lodging Zone 2	1% of gross room revenue

Lodging businesses are assessed at the retail, restaurant, and activities and attractions tourism businesses (RRAA businesses) rate for their tier for sales or rentals of non-lodging goods and services. RRAA businesses are divided into three tiers:

Tier 1 RRAA businesses are those which have at least \$150,000 or more in annual revenue and generate at least 20% of that revenue from visitors. The annual assessment rate for Tier 1 RRAA businesses is one percent (1%) of gross revenue.

Tier 2 RRAA businesses are those with more than \$50,000 but less than \$150,000 in annual gross revenue. The annual assessment rate for Tier 2 businesses is \$250 per year.

Tier 3 RRAA businesses are those with \$50,000 or less in annual gross revenue. The annual assessment rate for Tier 3 businesses is \$50 per year.