

## BUSINESS LICENSE TAX MODERNIZATION PLAN ALTERNATIVE TAX MODEL OPTIONS

|                                    |        |                | Flat Tax               | GR Rate                           | Flat Tax       | GR Rate                | Flat Tax       | GR Rate                | Flat Tax       | GR Rate                | Flat Tax       | GR Rate                |
|------------------------------------|--------|----------------|------------------------|-----------------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|
|                                    |        |                | \$313                  | 0.280%                            | \$100          | 0.260%                 | \$100          | 0.250%                 | \$150          | 0.240%                 | \$150          | 0.225%                 |
|                                    |        |                | CURRENT                |                                   | MODEL 3        |                        | OPTION A       |                        | OPTION B       |                        | OPTION C       |                        |
| Qty. of<br>Businesses<br>Under Amt | %      | Gross Receipts | Current BLT<br>Payment | Current %<br>of Gross<br>Receipts | BLT<br>Payment | % of Gross<br>Receipts | BLT<br>Payment | % of Gross<br>Receipts | BLT<br>Payment | % of Gross<br>Receipts | BLT<br>Payment | % of Gross<br>Receipts |
| 2305                               | 43.9%  | \$100,000      | \$313                  | 0.31%                             | \$100          | 0.10%                  | \$100          | 0.10%                  | \$150          | 0.15%                  | \$150          | 0.150%                 |
| 2312                               | 44.1%  | \$500,000      | \$1,457                | 0.29%                             | \$1,140        | 0.23%                  | \$1,100        | 0.22%                  | \$1,110        | 0.22%                  | \$1,050        | 0.210%                 |
| 248                                | 4.7%   | \$1,000,000    | \$2,857                | 0.29%                             | \$2,440        | 0.24%                  | \$2,350        | 0.24%                  | \$2,310        | 0.23%                  | \$2,175        | 0.218%                 |
| 250                                | 4.8%   | \$3,000,000    | \$8,457                | 0.28%                             | \$7,640        | 0.25%                  | \$7,350        | 0.25%                  | \$7,110        | 0.24%                  | \$6,675        | 0.223%                 |
| 41                                 | 0.8%   | \$4,500,000    | \$12,156               | 0.27%                             | \$11,540       | 0.26%                  | \$11,100       | 0.25%                  | \$10,710       | 0.24%                  | \$10,050       | 0.223%                 |
| 8                                  | 0.2%   | \$5,000,000    | \$12,156               | 0.24%                             | \$12,840       | 0.26%                  | \$12,350       | 0.25%                  | \$11,910       | 0.24%                  | \$11,175       | 0.224%                 |
| 36                                 | 0.7%   | \$7,500,000    | \$12,156               | 0.16%                             | \$19,340       | 0.26%                  | \$18,600       | 0.25%                  | \$17,910       | 0.24%                  | \$16,800       | 0.224%                 |
| 7                                  | 0.1%   | \$10,000,000   | \$12,156               | 0.12%                             | \$25,840       | 0.26%                  | \$24,850       | 0.25%                  | \$23,910       | 0.24%                  | \$22,425       | 0.224%                 |
| 12                                 | 0.2%   | \$15,000,000   | \$12,156               | 0.08%                             | \$38,840       | 0.26%                  | \$37,350       | 0.25%                  | \$35,910       | 0.24%                  | \$33,675       | 0.225%                 |
| 7                                  | 0.1%   | \$20,000,000   | \$12,156               | 0.06%                             | \$51,840       | 0.26%                  | \$49,850       | 0.25%                  | \$47,910       | 0.24%                  | \$44,925       | 0.225%                 |
| 4                                  | 0.1%   | \$25,000,000   | \$12,156               | 0.05%                             | \$64,840       | 0.26%                  | \$62,350       | 0.25%                  | \$59,910       | 0.24%                  | \$56,175       | 0.225%                 |
| 3                                  | 0.1%   | \$30,000,000   | \$12,156               | 0.04%                             | \$77,840       | 0.26%                  | \$74,850       | 0.25%                  | \$71,910       | 0.24%                  | \$67,425       | 0.225%                 |
| 2                                  | 0.0%   | \$40,000,000   | \$12,156               | 0.03%                             | \$100,000      | 0.25%                  | \$99,850       | 0.25%                  | \$95,910       | 0.24%                  | \$89,925       | 0.225%                 |
| 2                                  | 0.0%   | \$50,000,000   | \$12,156               | 0.02%                             | \$100,000      | 0.20%                  | \$100,000      | 0.20%                  | \$100,000      | 0.20%                  | \$100,000      | 0.200%                 |
| 4                                  | 0.1%   | \$75,000,000   | \$12,156               | 0.02%                             | \$100,000      | 0.13%                  | \$100,000      | 0.13%                  | \$100,000      | 0.13%                  | \$100,000      | 0.133%                 |
| 4                                  | 0.1%   | \$100,000,000  | \$12,156               | 0.01%                             | \$100,000      | 0.10%                  | \$100,000      | 0.10%                  | \$100,000      | 0.10%                  | \$100,000      | 0.100%                 |
| 5245                               | 100.0% |                |                        |                                   |                |                        |                |                        |                |                        |                |                        |

| \$100,000 CAP SCENARIOS               |          |           |           |           |
|---------------------------------------|----------|-----------|-----------|-----------|
| Maximum Tax (CAP)                     | \$12,156 | \$100,000 | \$100,000 | \$100,000 |
| Estimated Increased City Revenue      |          | \$816,630 | \$636,252 | \$713,625 |
| % of Businesses with Increase         |          | 23%       | 23%       | 32%       |
| No Change (Exempt)                    |          | 2%        | 2%        | 2%        |
| % of Businesses with Decrease         |          | 75%       | 75%       | 66%       |
| \$75,000 CAP SCENARIOS                |          |           |           |           |
| Maximum Tax (CAP)                     | \$12,156 | \$75,000  | \$75,000  | \$75,000  |
| Estimated Increased City Revenue      |          | \$540,747 | \$367,127 | \$449,445 |
| Less Revenue if CAP reduced           |          | \$275,883 | \$269,125 | \$264,180 |
| # of Businesses Impacted by \$75K CAP |          | 15        | 12        | 12        |