

City of Andalusia Business License Fee Schedule  
 Businesses Located in the Police Jurisdiction are not required to purchase a license.

| <u>SECTION #</u><br><u>RDS</u> | <u>Section</u><br><u>Code</u> | <u>DESCRIPTION</u>  | <u>CLASS OR FEE</u>                  |
|--------------------------------|-------------------------------|---|--------------------------------------|
| 541211                         | 00                            | <b>Accountant CPA</b> – must be state certified   | See Professionals and Vocations Fees |
| 541211                         | 01                            | <b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>   | See Professionals and Vocations Fees |
| 541870                         | 00                            | <b>Advertising Material Distribution Services</b> - (a) Bill posters and sign tackers   | \$15.00                              |
| 541870                         | 02                            | <b>Advertising Material Distribution Services – per day-</b> (b) Vehicle on streets by means of banners, floats, or cartoons, where no other license is paid  | \$5.00 per day - Temporary License   |
| 541870                         | 01                            | <b>Advertising Material Distribution Services- per week</b> - (b) Vehicle on streets by means of banners, floats, or cartoons, where no other license is paid   | \$15.00 per week- Temporary License  |
| 424920                         | 00                            | <b>Agents – (a) Books, sale of</b>  | \$40.00                              |
| 111421                         | 00                            | <b>Agents – (b) Fruit trees and shrubbery</b>   | \$15.00                              |
| 442299                         | 00                            | <b>Agents – (c) Enlarging pictures and sale of frames for the same</b>  | \$35.00                              |
| 423420                         | 00                            | <b>Agents – (d) Adding machines, typewriters, cash registers or other business machines where no other business license is paid</b>   | \$35.00                              |
| 424920                         | 01                            | <b>Agents - (e) Summer students selling books</b>   | \$40.00                              |
| 424210                         | 00                            | <b>Agents - (f) Cosmetics</b>   | \$40.00                              |
| 425120                         | 00                            | <b>Agents – (g) Diet Foods</b>  |                                      |
| 425120                         | 01                            | <b>Agents - (h) Cookware</b>  | \$40.00                              |
| 425120                         | 02                            | <b>Agents - (i) General (All other agents not listed above)</b>   | \$40.00                              |
| 621910                         | 00                            | <b>Ambulance and/or Rescue Service</b> - Must be licensed by the State of Alabama Department of Public Health or other appropriate Licensing Authority  | See Professionals and Vocations Fees |
| 713110                         | 00                            | <b>Amusement Parks</b> - Carpet Golf, Go-Cart Tracks, Skate Board Ramps, Water Slides or any of this type of business (2)   | \$40.00                              |
| 541310                         | 00                            | <b>Architects</b>   | See Professionals and Vocations Fees |
| 561990                         | 00                            | <b>Auctioneers</b> - The term auctioneer within the meaning of the foregoing profession shall be deemed to apply to any person selling real estate, goods, wares, merchandise or livestock or other things of value at public outcry, except as herein otherwise provided, whether a charge is made for same or not. In the following cases sales at public outcry may be for compensation with license: (a) Sales for the estate of a decedent by the personal representatives or his agent according to law or by the provision of the will. (b) Sales of property conveyed by deeds of trusts, mortgages or decree or ordered to be sold according to the mortgage decree or order. (c) Sales of all agricultural produce and livestock, produce arising from the labor of the seller or other labor under his control on or belonging to his real or personal estate and not purchased or sold on speculation. (d) All sales under legal process. | \$125.00                             |
| 423120                         | 00                            | <b>Automobile - (j) Accessories or Supplies</b>   | See Merchant Retail Fees             |
| 485113                         | 00                            | <b>Automobile Bus Lines</b> - (k) Each person, firm or corporation operating automobiles or automobiles carrying passenger or buses as common carriers into or out of Andalusia   | \$100.00                             |
|                                |                               |   |                                      |

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|---------|----|--|--|
| 441110  | 00 | <p><b>Automobile Dealer New/Used</b> - (e) covers all related items and services.</p> <p><b>A1 - Each dealer whose gross annual business is less than \$100,000.....\$125.00</b><br/> <b>A2 - Each dealer whose gross annual business is \$100,000 or more and less than \$200,000.....\$250.00</b><br/> <b>A3 - Each dealer whose gross annual business is \$200,000 or more and less than \$300,000.....\$375.00</b><br/> <b>A4 - Each dealer whose gross annual business is \$300,000 or more and less than \$400,000.....\$440.00</b><br/> <b>A4&lt;- Each dealer whose gross annual business is more than \$400,000.....\$440.00 plus \$10.00 on each additional \$100,000 or fraction thereof.</b></p> |  |
| 447190  | 00 | <p><b>Automobile Service Station per pump (g)</b></p>  | \$19.00 for the first pump plus \$6.00 for each additional pump nozzle whether in use or not |
| 441110  | 01 | <p><b>Automobile Solicitation</b> - (i) The business of soliciting orders in the City for the purchase of automobiles by any person other than one who has paid the license provided for in this schedule</p>  | \$125.00   |
| 4853110 | 00 | <p><b>Automobile Taxi per car</b> - For Hire (Taxi) Each car (Note: License must be posted in vehicle) <b>Each drive must provide proof of a signed permit with a picture ID from the City of Andalusia and show proof of bond insurance purchased before the license will be released.</b> (Each license shall specify engine number, model and make serial number of car.)</p>   | \$45.00 each car   |
| 811121  | 02 | <p><b>Automobile Upholstery and/or Trim Shop (h)</b></p>   | \$45.00  |
| 811198  | 00 | <p><b>Automobiles</b> - (c) Tires, tubes, accessories, includes vulcanizing, retreading and recapping</p>  | See Merchant Retail Fees   |
| 811121  | 01 | <p><b>Automobiles – Paint Shop</b> – (b) where maintained in connection with other licensed business</p>   | \$20.00  |
| 811121  | 00 | <p><b>Automobiles – Paint Shop (b) each operator</b></p>   | \$35.00 each operator  |
| 811111  | 00 | <p><b>Automobiles – Repair – (a)1- Where no help employed</b></p>  | \$35.00  |
| 811111  | 01 | <p><b>Automobiles – Repair – (a)2 -Two or three employees</b></p>  | \$50.00  |
| 811111  | 02 | <p><b>Automobiles – Repair – (a)3- Four or more employees</b></p>  | \$65.00  |
|         |    | <p><b>Automobiles Transient</b> - (d) Tires, tubes, accessories, including vulcanizing, retreading and recapping. Annual Only (See Distributor)</p>  | <b>See Distributors</b>  |
| 423390  | 00 | <p><b>Awnings</b> - and Venetian blinds, jalousies, and shade screens</p>  | \$65.00  |
| 445291  | 00 | <p><b>Bakeries</b> - Every bakery or seller of bakery products baking part or all of the bakery products offered for sale at wholesale or retail by such bakery, and having a place of business regularly open to the public during the usual business hours within the City of Andalusia, including catering</p>  | See Merchant Retail Fees   |
| 711310  | 00 | <p><b>Ball, Concert, Musical Entertainment</b> - when an admission is charged except for charitable or educational purposes for each entertainment</p>   | \$20.00 per each entertainment – Temporary License   |
| 525920  | 00 | <p><b>Bankrupt or Fire Sales</b></p>   | \$250.00   |
| 812111  | 00 | <p><b>Barber Shop per chair</b> - For each chair set up, whether in use or not, annually</p>   | \$20.00 each chair   |
| 711310  | 01 | <p><b>Beauty Pageants</b> - Each event (Does not apply to nonprofit events)</p>  | \$75.00 each event – Temporary License   |
| 711310  | 02 | <p><b>Beauty Pageants</b> – Maximum of Three in one year (Does not apply to nonprofit events)</p>  | \$125.00   |
| 812112  | 00 | <p><b>Beauty Parlors each chair</b></p>  | \$20.00 per chair  |
| 424820  | 03 | <p><b>Beer and Wine Wholesaler -- state certification required</b></p>   | \$375.00   |
| 445310  | 01 | <p><b>Beer Off Premise -- state certification required</b></p>   | \$50.00  |
| 424810  | 00 | <p><b>Beer on/off Premise -- state certification required</b></p>  | \$75.00  |
| 424820  | 02 | <p><b>Beer Wholesaler -- state certification required</b></p>  | \$250.00   |
| 713990  | 00 | <p><b>Billiard or pool tables per table</b> - (To be located on ground floor of a building and application to be filed with City Clerk, 10 days prior to issuing license)</p>  | \$190.00 for the first table plus \$35.00 for additional table.                              |

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| 721310 | 00 | <b>Boarding or Rooming House</b> – taking transient trade  | \$35.00  |
| 812199 | 00 | <b>Body Piercing per person</b> - Health Permit Required   | \$300.00 per person                                      |
| 812990 | 00 | <b>Bondsmen</b> – professional bondsmen (must be state licensed)   | \$125.00   |
| 812990 | 01 | <b>Boot or shoe Blacks per person</b>  | \$10.00 per person                                       |
|        |    | <b>Bottled Soft Drinks</b> - Wholesale dealers in, unless carries on in connection with bottling plant upon which a license has been paid  | <b>See Distributors</b>                                  |
| 333933 | 00 | <b>Bottling</b> - For each firm, person or corporation engaged in the business of bottling or manufacturing of non-alcoholic carbonated or other soft drinks or mineral waters.  | See Manufacturer Fees                                    |
| 713950 | 00 | <b>Bowling, box Ball, Ten Pin Alleys etc per lane</b> , or alleys of the like kind   | First lane \$25.00 plus \$10.00 for each additional lane |
| 424130 | 00 | <b>Box Factory</b> - Any person, firm or corporation engaged in manufacturing paper or wood boxes, each per year   | See Manufacturer Fees                                    |
| 523120 | 00 | <b>Broker Itinerant</b> - Stocks and bonds or operation exchange or bucket shop  | \$65.00  |
| 523120 | 01 | <b>Broker Local</b> - For local commercial broker residing in the city of Andalusia and have an office therein, for each person, firm or corporation   | \$45.00  |
| 485113 | 01 | <b>Bus Lines Urban</b>   | \$45.00  |
| 488490 | 00 | <b>Bus Terminals</b>   | \$65.00  |
| 238910 | 00 | <b>Bush-Hogging</b> – No Half Yr Licenses  | \$27.50  |
| 238350 | 00 | <b>Cabinet Makers and Carpenter Shops</b>  | \$45.00  |
| 311320 | 00 | <b>Candy and Other Confectioners</b>   | See Manufacturer Fees                                    |
| 811192 | 00 | <b>Car Wash per washing stall</b>  | \$25.00 per stall  |
| 561740 | 00 | <b>Carpet Cleaning</b>   | \$45.00  |
| 454113 | 00 | <b>Catalog Stores</b> - any person, firm or corporation having a regular place of business to receive orders for merchandise, or to display, exhibit, or demonstrate goods, wares, merchandise, or appliances, of any kind, for the purpose of receiving orders and receiving shipment on such orders at such place of business for delivery to the purchaser, or for pickup by the purchaser.<br>Shall pay an amount equal to 1/4 of 1pct. of the amount of the gross sales so made in the previous year's business, including both cash and credit sales, <b>a minimum license in any case of \$ 40.00</b> ; and in addition to the foregoing shall pay the amount charged dealers in each specified item of this license schedule, for all such specific items sold on order and delivered. |  |
| 722320 | 00 | <b>Catering Service</b> – health permit required   | \$65.00  |
| 332618 | 00 | <b>Chain Link Fence Sales Only</b>   | See Merchant Retail Fees                                 |
| 621310 | 00 | <b>Chiropractors each member of firm</b>   | See Professionals and Vocations Fees                     |
| 424940 | 00 | <b>Cigarettes, Cigars, Tobaccos Retail</b> - Each person, or firm or corporation selling or keeping for sale, annually   | See Merchant Retail Fees                                 |
| 424940 | 01 | <b>Cigarettes, Cigars, Tobaccos Wholesale</b> - Each person, or firm or corporation selling or keeping for sale, annually  | See Merchant Wholesale                                   |
| 711190 | 01 | <b>Circuses, Carnivals per day</b> – council approval required and must be civic sponsored   | \$125.00 per day – Temporary License                     |
| 711190 | 00 | <b>Circuses, Carnivals per day</b> – city council approval required  | \$250.00 per day – Temporary License                     |
| 812990 | 02 | <b>Clairvoyant, Phrenologists, Palmists</b>  | \$1,200.00   |
| 721110 | 00 | <b>Clubs, Health Spas</b>  | \$100.00   |
| 484220 | 01 | <b>Coal Yards and Dealers</b> - in coal, delivering coal in the City   | \$65.00  |
|        |    | <b>Coffins, Dealers</b> – wholesale or retail  | <b>See Distributors</b>                                  |
| 493120 | 00 | <b>Cold Storage Plant or Quick Freeze Plant</b>  | \$200.00   |
| 561440 | 00 | <b>Collection Agencies</b> – other than attorney   | \$50.00  |
| 327390 | 00 | <b>Concrete Block Manufacturer</b>   | See Manufacturer Fees                                    |
| 327320 | 00 | <b>Concrete, Ready Mix Plants</b> - engaged in selling or delivering concrete mixed prior to delivery  | \$200.00   |
| 238350 | 02 | <b>Construction Specialist</b> - Accepts orders to install specialty items of construction such as doors, windows and other related work.  | See Contractors Fees                                     |

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| 237990 | 00 | <b>Contractor - Railroad - must be state certified</b>   | See Contractors Fees                           |
| 236    | 00 | <b>Contractor General Jobs \$50,000 and over– General Contractor State Certification Required</b>  | See Contractors Fees<br>Minimum fee is \$95.00 |
| 236    | 01 | <b>Contractor Jobs \$10,000 or more - Home Builders Certification or General State Certification required</b>  | See Contractors Fees<br>Minimum fee is \$95.00 |
| 236    | 02 | <b>Contractor Jobs Less than \$10,000– No certification required</b>   | See Contractors Fees<br>Minimum fee is \$95.00 |
| 238990 | 00 | <b>Contractors Sub - All Other Specialty Trade Contractors</b>   | See Contractors Fees                           |
| 238990 | 05 | <b>Contractor Sub - Asphalt, Paving &amp; Resurfacing</b>  | See Contractors Fees                           |
| 238220 | 03 | <b>Contractor Sub - Automatic Fire Sprinkler</b>   | See Contractors Fees                           |
| 238350 | 01 | <b>Contractor Sub - Cabinet Installer</b>  | See Contractors Fees                           |
| 238330 | 00 | <b>Contractor Sub - Carpet and/or Floor Covering</b>   | See Contractors Fees                           |
| 561710 | 00 | <b>Contractor Sub - Chimney Sweeping</b>   | See Contractors Fees                           |
| 238210 | 03 | <b>Contractor Sub - Communications– must state certified</b>   | See Contractors Fees                           |
| 238110 | 00 | <b>Contractor Sub - Concrete Finishing</b>   | See Contractors Fees                           |
| 238910 | 03 | <b>Contractor Sub - Demolition</b>   | See Contractors Fees                           |
| 237110 | 00 | <b>Contractor Sub - Drilling</b>   | See Contractors Fees                           |
| 238310 | 01 | <b>Contractor Sub - Drywall &amp; Ceiling</b>  | See Contractors Fees                           |
| 238210 | 00 | <b>Contractor Sub - Electrical – must be state certified</b>   | See Contractors Fees                           |
| 238910 | 01 | <b>Contractor Sub - Excavation and Earth Moving</b>  | See Contractors Fees                           |
| 238990 | 02 | <b>Contractor Sub - Fence</b>  | See Contractors Fees                           |
| 238150 | 00 | <b>Contractor Sub - Glass</b>  | See Contractors Fees                           |
| 237310 | 00 | <b>Contractor Sub - Highway– must be state certified</b>   | See Contractors Fees                           |
| 238990 | 01 | <b>Contractor Sub - House or Building Moving</b>   | See Contractors Fees                           |
| 238310 | 00 | <b>Contractor Sub - Insulation</b>   | See Contractors Fees                           |
| 561720 | 00 | <b>Contractor Sub - Janitorial</b>   | See Contractors Fees                           |
| 561730 | 00 | <b>Contractor Sub - Landscape</b>  | See Contractors Fees                           |
| 238140 | 00 | <b>Contractor Sub - Masonry</b>  | See Contractors Fees                           |
| 238220 | 01 | <b>Contractor Sub - Mechanical– must be state certified</b>  | See Contractors Fees                           |
| 237310 | 01 | <b>Contractor Sub - Paint Striping</b>   | See Contractors Fees                           |
| 238320 | 00 | <b>Contractor Sub - Painting</b>   | See Contractors Fees                           |
| 237120 | 00 | <b>Contractor Sub - Pipe Line – must be state certified</b>  | See Contractors Fees                           |
| 238310 | 02 | <b>Contractor Sub – Plastering</b>   | See Contractors Fees                           |
| 238220 | 00 | <b>Contractor Sub - Plumbing – must be state certified</b>   | See Contractors Fees                           |
| 238990 | 03 | <b>Contractor Sub - Pool</b>   | See Contractors Fees                           |
| 237130 | 00 | <b>Contractor Sub - Power Line – must be state certified</b>   | See Contractors Fees                           |
| 561790 | 00 | <b>Contractor Sub - Pressure Cleaner</b>   | See Contractors Fees                           |
| 238220 | 02 | <b>Contractor Sub - Refrigeration – must state certified</b>   | See Contractors Fees                           |
| 238160 | 01 | <b>Contractor Sub - Roofing</b>  | See Contractors Fees                           |
| 562111 | 00 | <b>Contractor Sub - Sanitation</b>   | See Contractors Fees                           |
| 238910 | 02 | <b>Contractor Sub - Septic Tank and field Line</b>   | See Contractors Fees                           |
| 238160 | 00 | <b>Contractor Sub - Sheet Metal</b>  | See Contractors Fees                           |
| 238170 | 00 | <b>Contractor Sub - Siding, Vinyl, Aluminum etc..</b>  | See Contractors Fees                           |
| 238990 | 04 | <b>Contractor Sub - Sign</b>   | See Contractors Fees                           |
| 541890 | 01 | <b>Contractor Sub - Sign Painting</b>  | See Contractors Fees                           |
| 238120 | 00 | <b>Contractor Sub - Structural Steel – must be state certified</b>   | See Contractors Fees                           |
| 238210 | 02 | <b>Contractor Sub - Telephone</b>  | See Contractors Fees                           |
| 238210 | 01 | <b>Contractor Sub - TV Cable</b>   | See Contractors Fees                           |
| 238320 | 01 | <b>Contractor Sub - Wall Paper</b>   | See Contractors Fees                           |
| 238190 | 00 | <b>Contractor Sub - Welding</b>  | See Contractors Fees                           |
| 551114 | 00 | <b>Corporate Office - Each person, firm, or corporation who maintains an office within the city limits of Andalusia, but does not buy, sell, warehouse, contract, or perform or provide a service for hire</b> | \$100.00                                       |
| 425120 | 03 | <b>Cotton Brokers itinerant – no half year license</b>   | \$65.00  |
| 425120 | 04 | <b>Cotton Brokers local – no half year license</b>   | \$45.00  |
| 425120 | 06 | <b>Cotton Buyers - Each person, firm, or corporation whose business is buying cotton (No half year license)</b>  | \$35.00  |
|        |    | <b>Cotton Factor - Each person, firm, or corporation whose business is cotton factor, whether principal business or not (No half year license)</b>   | <b>See Cotton Brokers</b>                      |
| 111920 | 00 | <b>Cotton Gin or Picker - for each gin stand and no license to be issued for less than one year</b>  | \$15.00 each stand                             |

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| 493130 | 00 | <b>Cotton Warehouse per warehouse</b> - warehouse owned, leased, rented, or controlled by the same firm   | First warehouse \$125.00 plus \$65.00 for the second warehouse plus \$35.00 for each additional warehouse |
| 425120 | 05 | <b>Cottonseed, Peanut, Bean, Hay, Corn and Peanut Meal Buyers</b> - Each person, firm, or corporation whose business is buying cotton seed, peanuts, beans, hay, corn, or peanut meal whether principal business or not, unless carried on in connection with another business for which such person, firm or corporation has already paid a license equal in amount to that hereby imposed | \$65.00   |
| 311512 | 00 | <b>Creamery</b>   | See Manufacturer Fees   |
| 561450 | 00 | <b>Credit Association or Reporting Agency</b>   | \$45.00   |
| 454390 | 00 | <b>Curb Market</b>  | See Merchant Retail Fees  |
| 713990 | 01 | <b>Dancing Halls and Rooms (No Half Year License)</b>   | \$40.00   |
| 339116 | 00 | <b>Dental Laboratory</b>  | \$200.00  |
| 621210 | 00 | <b>Dentist</b>  | See Professionals and Vocations Fees  |
| 561611 | 00 | <b>Detectives per person</b>  | \$15.00 each detective  |
| 812331 | 00 | <b>Diaper Service</b>   | \$45.00   |
| 541870 | 03 | <b>Directories</b>  | \$185.00  |
| 541850 | 01 | <b>Display Advertising - (e) Outdoor signs and bill board advertising</b>   | \$45.00   |
| 541850 | 00 | <b>Display Advertising – per day - (d) Advertising by circulars, megaphone, airplane or otherwise</b>   | \$65.00 per day - Temporary License   |
| 541850 | 02 | <b>Display Advertising per display- (f) Outdoor &amp; bill board advertising/ portable</b>  | \$10.00 each portable display   |
| 492210 | 00 | Distributors - Each person, firm, or corporation soliciting orders for coffee, dry goods, notions, shoes, fruits, vegetables, produce, groceries, packing house products, fish , oysters, or other merchandise and selling to wholesale trade or merchants or soliciting orders there from, including delivery by and/or sale from vehicle, where not otherwise listed                      | \$35.00 each car or wagon   |
| 492210 | 01 | Distributors - Each person, firm, or corporation soliciting orders for coffee, dry goods, notions, shoes, fruits, vegetables, produce, groceries, packing house products, fish , oysters, or other merchandise and selling to wholesale trade or merchants or soliciting orders there from, including delivery by and/or sale from vehicle, where not otherwise listed                      | \$65.00 each Truck not over ½ ton capacity  |
| 492210 | 02 | Distributors - Each person, firm, or corporation soliciting orders for coffee, dry goods, notions, shoes, fruits, vegetables, produce, groceries, packing house products, fish , oysters, or other merchandise and selling to wholesale trade or merchants or soliciting orders there from, including delivery by and/or sale from vehicle, where not otherwise listed                      | \$125.00 each Truck over ½ ton capacity   |
| 423610 | 00 | <b>Electric Appliances</b>  | See Merchant Retail Fees  |
|        |    | <b>Electric or Motor Repair or Rewinding</b>  | <b>See Repair Shop</b>  |
| 424910 | 00 | <b>Farm Supply Dealers-</b> Each business establishment selling seed, feed, fertilizer and similar agricultural related items, includes right to deliver  | See Merchant Wholesale  |
| 311119 | 00 | <b>Feed Mills</b> - For each person, firm or corporation engaged in the manufacture or preparation of mixed feed for animals or fowls   | See Manufacturer Fees   |
| 424910 | 01 | <b>Fertilizers</b> - Each person, firm, or corporation manufacturing or mixing  | See Manufacturer Fees   |
| 522291 | 00 | <b>Finance Companies</b>  | \$125.00  |
| 531190 | 00 | <b>Flea Market</b> - Each person, firm or corporation engaged in renting booths and operating a flea market shall pay a sum of \$ 2.00 per booth <b>plus Merchants License</b> for booth operated by owner. Owner shall also provide the City a list of all persons, firms or corporations, along with their tax numbers that rent booths. (2)  | \$2.00 per booth  |



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| 238330 | 01 | <b>Floor Finisher</b>   | See Contractors Fees   |
| 453110 | 00 | <b>Florist</b>  | See Merchant Retail Fees   |
| 999999 | 00 | <b>Foundry</b>  | \$45.00  |
| 812210 | 00 | <b>Funeral Home</b><br><b>Gross Receipts of zero to \$49,999.99 - \$125.00</b><br><b>Gross Receipts of \$50,000 or more - \$400.00</b>  |  |
| 453310 | 00 | <b>Furniture Dealer - Used</b>  | \$45.00  |
| 337122 | 00 | <b>Furniture Factory</b>  | See Manufacturer Fees  |
| 811420 | 00 | <b>Furniture Repair Shop</b>  | \$45.00  |
| 315    | 00 | <b>Garment Factories</b> - Manufacturing all types of wearing apparel, such as shirts, underwear, shorts, overalls, etc   | See Manufacturer Fees  |
| 221210 | 01 | <b>Gas System</b> - U-G Butane, Propane mixture dealers   | \$65.00  |
| 221210 | 00 | <b>Gas, Artificial</b> - Suitable for domestic or commercial cooking, heating and fuel purposes: Each person, firm, or corporation, selling and/or delivering said gas, local or transient  | \$160.00   |
| 423710 | 00 | <b>Gas, Artificial, Appliances</b> - suitable for domestic or commercial cooking, heating and fuel purposes: Each person, firm, or corporation storing gas for commercial purposes  | See Merchant Retail Fees   |
| 424710 | 00 | <b>Gas, Artificial, Bulk Storage</b> - suitable for domestic or commercial cooking, heating and fuel purposes: Each person, firm, or corporation storing gas for commercial purposes  | \$160.00   |
| 424710 | 01 | <b>Gasoline Storage</b> - Each person, firm, or corporation or agency receiving and storing gasoline in quantities of 100 gallons or more to be sold within the corporate limits and on which a storage license has not been paid by a wholesaler or common carrier | \$190.00   |
| 713990 | 02 | <b>Golf Course (Miniature)</b>  | \$40.00  |
| 423910 | 00 | <b>Guns, Rifles or Firearms</b>   | See Merchant Retail Fees   |
| 999999 | 01 | <b>Healers</b> - Special healers, persons claiming to give special treatment for the cure of physical ailment not licensed physicians by the state, per year  | \$125.00   |
| 999999 | 02 | <b>Health and Allied Services</b> – not elsewhere classified  | Shall pay an amount equal to .002340 of gross annual income...Minimum License is \$50.00 |
| 811412 | 00 | <b>Heating and Air Sub-contractors</b> – selling and installing   | See Contractors Fees   |
| 622110 | 00 | <b>Hospitals and Infirmarys</b> – except purely charitable  | \$300.00   |
| 721110 | 01 | <b>Hotels and Motels</b>  | \$50.00 plus \$4.00 per room   |
| 722330 | 00 | <b>Ice Cream</b> - peddlers or dealers where not sold in connection with a business upon which a license of at least equal amount has been paid   | \$15.00  |
|        |    | <b>Ice Cream Distributors</b>   | <b>See Distributors</b>  |
| 312113 | 00 | <b>Ice Manufacturers</b>  | See Manufacturer Fees  |
| 424430 | 00 | <b>Iced Milk, Iced confections, Ice Cream and Milk Drinks</b>   | See Merchant Retail Fees   |
| 423820 | 00 | <b>Implements</b> - Gas or oil tractors, peanut pickers, hay bailors or other like implements, and heavy equipment:   | See Implement Fees   |
| 524126 | 01 | <b>Insurance – Other – per state guidelines</b>   | \$15.00 plus 1% of gross premiums  |
| 524291 | 00 | <b>Insurance Adjustor – each adjuster</b>   | \$45.00 per adjuster   |
| 524126 | 00 | <b>Insurance Fire and Marine – per state guidelines</b>   | 4% of gross premiums   |
| 331    | 00 | <b>Iron</b> – or ornamental grill work dealers  | \$35.00  |
|        |    | <b>Itinerant Sellers of Bakery Products</b> - Any dealer, trader or seller of bread, commonly known as loaf bread or light bread, cakes, pies, rolls, doughnuts and cookies.  | <b>See Distributors</b>  |
| 561720 | 01 | <b>Janitorial Service</b>   | See Contractors Fees   |
| 423940 | 00 | <b>Jewelry Shop</b>   | See Merchant Retail Fees   |
| 323119 | 00 | <b>Job Printing</b>   | \$100.00   |
| 999999 | 03 | <b>Junk Dealers</b>   | \$95.00  |

City of Andalusia Business License Fee Schedule  
 Businesses Located in the Police Jurisdiction are not required to purchase a license.

|        |    |  |   |
|--------|----|--|---|
| 812310 | 00 | <b>Laundries – self service</b>  | 1 to 10 machines<br>\$35.00 plus \$5.00 for<br>each machine over 10   |
| 812320 | 00 | <b>Laundry and Dry Cleaning – local steam or hand</b>  | \$95.00   |
| 812320 | 01 | <b>Laundry and Dry Cleaning itinerant or transient</b>   | \$200.00  |
| 561730 | 01 | <b>Lawn and Shrub Care Service – additional information see ordinance</b>  | \$15.00   |
| 541110 | 00 | <b>Lawyers, Attorneys</b>  | See Professions and vocations Fees  |
| 812331 | 01 | <b>Linen Supply Companies - and Garment Rental Companies</b>   | \$125.00  |
| 722410 | 02 | <b>Liquor Club – state certification required</b>  | \$375.00  |
| 312120 | 01 | <b>Liquor Importer - – state certification required</b>  | \$250.00  |
| 312120 | 00 | <b>Liquor Manufacturer – state certification required</b>  | \$250.00  |
| 722410 | 01 | <b>Liquor Restaurant retail – state certification required</b>   | \$150.00  |
| 493120 | 01 | <b>Liquor Warehouse - – state certification required</b>   | \$100.00  |
| 424820 | 00 | <b>Liquor Wholesaler - – state certification required</b>  | \$250.00  |
| 561622 | 00 | <b>Locksmith - – state certification required</b>  | \$35.00   |
| 722410 | 00 | <b>Lounge retail liquor - – state certification required</b>   | \$150.00  |
| 423310 | 00 | <b>Lumber Retail</b>   | See Merchant Retail Fees  |
| 444190 | 00 | <b>Lumber Wholesale</b>  | See Merchant Retail Fees  |
| 722212 | 00 | <b>Lunch Room</b>  | See Merchant Retail Fees  |
| 332710 | 00 | <b>Machine Shop</b>  | \$95.00   |
| 424920 | 02 | <b>Magazine, Salesmen - (transient) books or other periodicals</b>   | \$15.00 per day, per person, example one person would pay \$30  |
| 813910 | 00 | <b>Manufacturers, Assemblers, Processors</b>   | See Manufacturing and Processors Fees   |
| 337910 | 00 | <b>Mattress - Makers or renovators</b>   | \$65.00   |
| 541840 | 00 | <b>Media Representatives - (h) Soliciting advertising for television or radio, other than for which another license is paid herein</b>   | \$95.00   |
| 325    | 00 | <b>Medicine - Each manufacturer, compounder or blender of any kind of medicine, unless for private use or when same is manufactured by a registered pharmacist in connection with business upon which license has been paid</b>  | \$45.00   |
| 813910 | 01 | <b>Merchant Retail</b>   | See Merchant Retail Fees  |
| 813910 | 02 | <b>Merchant Wholesale Local – includes right to deliver</b>  | See Merchant Wholesale Fees   |
|        |    | <b>Milk – Distributing at Wholesale or Retail</b>  | <b>See Distributors</b>   |
| 713990 | 01 | <b>Miniature Pool Tables per table</b>   | \$45.00 per miniature table   |
| 999999 | 04 | <b>Misc Services - Each person, firm or corporation who maintains an office within the City Limits of Andalusia for the purpose of taking orders or providing a service in which no other license is stipulated</b>  | Shall pay an amount equal to .0018 of the gross annual income. Minimum license in any case shall be \$40.00 |
| 522310 | 00 | <b>Money Lenders, Money Brokers - each person, firm, or corporation engaged in the business of lending money, negotiating loans or buying or taking assignments of wages, salaries or other compensation for employment, or advances, money to be paid in any way from any person's salary, wages, or other compensation, or from the proceeds thereof, or who operates a pawnbroker's business, or a combination of such activities</b> | \$190.00  |
| 441221 | 00 | <b>Motorcycles Dealers</b>   | See Automobile Dealers  |
| 512131 | 00 | <b>Moving Picture Shows - Ticket Sales and concession items</b>  | See Merchant Retail Fees  |
| 339950 | 00 | <b>Neon Signs – Selling, manufacturing or erecting</b>   | See Contractors Fees  |
| 451212 | 00 | <b>News Stands</b>   | See Merchant Retail Fees  |

City of Andalusia Business License Fee Schedule  
 Businesses Located in the Police Jurisdiction are not required to purchase a license.

|        |    |   |   |
|--------|----|---|---|
| 511110 | 00 | <b>Newspapers and Job Printing</b>  | \$190.00  |
| 623110 | 01 | <b>Nursing Homes</b>  | \$100.00  |
| 621320 | 01 | <b>Oculist, Optometrist - Non-resident, traveling</b>   | \$65.00 per day Temp License  |
| 621320 | 00 | <b>Oculist, Optometrist - or optician practicing his profession</b>   | See Professions and Vocations Fees  |
| 324110 | 00 | <b>Oil, Wholesale Dealers - Each person, firm, or corporation or agency selling illuminating, lubricating, fuel oil, gasoline or kerosene, at wholesale, in quantities of twenty-five (25) gallons or more</b>  | \$190.00  |
| 541890 | 00 | <b>Other Services Related to Advertising – per day - (c) Persons advertising or demonstrating on street or public places any article of merchandise which is sold by persons who pay license</b>  | \$5.00 per day - Temporary License  |
| 541890 | 02 | <b>Painters - Each person, firm, or corporation whose business is painting signs</b>  | See Contractors Fee   |
| 812930 | 00 | <b>Parking Lots – Based on Capacity</b>   | Up to 50 car capacity \$35.00<br>51 cars to 100 cars \$65.00<br>101 cars to 150 \$95.00 |
| 522310 | 01 | <b>Pawnbrokers – Must state certified</b>   | \$190.00  |
| 115114 | 00 | <b>Peanut / Pecan Shelling Plant</b>  | See Manufacturers and Processors Fee  |
| 425120 | 07 | <b>Pecan Buyers – Any person, firm, or corporation engaged in purchasing pecans - No half year license issued</b>   | \$35.00   |
| 813910 | 04 | <b>Peddlers, Dealers – Transient - (a) Every transient merchant, itinerant merchant, transient seller of services, itinerant vendor, or peddler, engaged in the business of selling and delivering goods, wares and merchandise, at retail, or services, within the City of Andalusia, shall before engaging in such business take out and pay a license in the sum. (No Half Year License)</b> | \$350.00  |
| 813910 | 03 | <b>Peddlers, Dealers Resident - A merchant, seller of services, vendor or peddler engaged in the business of selling, at retail, and delivering goods, wares, and merchandise or services and who resides within the City limits or Police Jurisdiction, and who has no regular place of business in the City. (No Half Year License Issued)</b>  | \$65.00   |
| 511120 | 00 | <b>Periodical Publishers per person per day - (g) Soliciting advertising for publications (other than publication for which another license is paid hereunder)</b>  | \$15.00 per person per day - Temporary License  |
| 541922 | 00 | <b>Photographer, Local</b>  | \$125.00  |
| 541921 | 00 | <b>Photographers, Itinerant</b>   | \$200.00  |
| 621111 | 00 | <b>Physicians</b>   | See Professions and Vocations Fees  |
| 451140 | 00 | <b>Piano or organ Dealers</b>   | See Merchant Retail Fees  |
| 321918 | 00 | <b>Planning Mills</b>   | \$95.00   |
| 423920 | 00 | <b>Playing Cards</b>  | See Merchant Retail Fees  |
| 812910 | 00 | <b>Poodle Clipping</b>  | \$20.00   |
| 321114 | 00 | <b>Post and Poles – dealing in, processing, treating or storing</b>   | \$65.00   |
| 331492 | 00 | <b>Precious Metals – buyers</b>   | \$100.00 per day  |
| 711310 | 03 | <b>Promoter or Promoters of Special Events per event - (Does not apply to non-profit events or events for charitable purposes only.)</b>  | \$125.00 per event  |
| 2090   | 00 | <b>Professions and Vocations - Not Elsewhere classified</b>   | See Professions and Vocations Fees  |
| 999999 | 05 | <b>Public Hall – for hire</b>   | \$25.00   |
| 813910 | 05 | <b>Public Utility</b>   | See Public Utilities  |
| 515112 | 00 | <b>Radio Broadcasting Stations</b>  | \$190.00  |
| 423620 | 00 | <b>Radios Retail</b>  | See Merchant Retail Fees  |
| 423620 | 01 | <b>Radios Wholesale</b>   | See Merchant Wholesale Fee  |
| 999999 | 06 | <b>Rag Service</b>  | \$340.00  |
| 482111 | 00 | <b>Rail Road's - Each person, firm, or corporation engaged in the City</b>  | \$340.00  |



**City of Andalusia Business License Fee Schedule**  
 Businesses Located in the Police Jurisdiction are not required to purchase a license.

|        |    |  |  |
|--------|----|--|--|
|        |    | of Andalusia in the business of railroads for the transportation of freight or passengers to and from other points in the State of Alabama, and keeping an office or place of business in the City of Andalusia    |  |
| 531210 | 00 | <b>Real Estate Agents</b> - To include every person, firm or corporation who sells or rents real estate, or collects rent thereupon, for commission or compensation or holds himself out to the public as an agent | \$65.00  |
| 562111 | 01 | <b>Recycling</b> – paper cans etc.....   | \$35.00  |
| 231310 | 00 | <b>Repair at Large</b> – does not include building repair  | \$35.00  |
| 811211 | 00 | <b>Repair Shops Per Person</b> - Repairing sewing machines, scales, radios, televisions, stoves, electric motor repairing or rewinding, and all other work of like description and kind, per year.                 | \$40.00 for one person plus \$20.00 for each additional person                             |
| 722110 | 00 | <b>Restaurant Full Service</b> - Health Permit Required  | See Merchant Retail Fees   |
| 722211 | 00 | <b>Restaurant Limited Service</b> - Health Permit Required   | See Merchant Retail Fees   |
| 721310 | 01 | <b>Rooming House</b> – where transients are taken  | \$35.00  |
| 722211 | 01 | <b>Sandwich Stands</b> – Health Permit Required  | See Merchant Retail Fees   |
| 562111 | 02 | <b>Sanitation Services</b>   | See Contractors Fees   |
| 522120 | 00 | <b>Savings and Loan Association</b>  | For each \$50,000 of capital, surplus and undivided profits of the association.....\$10.00 |
| 321113 | 00 | <b>Saw Mills</b>   | \$190.00   |
| 611410 | 00 | <b>Schools - Business</b>  | \$65.00  |
| 611610 | 00 | <b>Schools - Dance</b>   | \$50.00  |
| 624410 | 00 | <b>Schools - Day Care Centers</b>  | \$50.00  |
| 611620 | 00 | <b>Schools - Gymnastics</b> - (to include Exercise, Jazzercise, Aerobics and other similar activities)   | \$50.00  |
| 611519 | 00 | <b>Schools - Modeling</b>  | \$50.00  |
| 611610 | 01 | <b>Schools - Music</b>   | \$50.00  |
| 611110 | 00 | <b>Schools - Private Kindergarten</b>  | \$50.00  |
| 423610 | 01 | <b>Security</b> - Each person, firm, or corporation engaged in providing security for homes or businesses shall obtain a privilege license   | \$15.00  |
| 526991 | 00 | <b>Septic Tank Cleaning</b>  | See Contractors Fees   |
| 423310 | 01 | <b>Septic Tanks</b> - Each person, firm, or corporation engaged in the business of manufacturing of selling septic tanks   | See Manufacturers and Processors Fee   |
| 423620 | 02 | <b>Sewing Machines</b>   | See Merchant Retail Fees   |
| 811310 | 00 | <b>Sharpening</b> – blades, scissors etc....   | \$25.00  |
| 811430 | 00 | <b>Shoe Repair Shop</b>  | \$45.00  |
| 999999 | 07 | <b>Side Shows/Exhibitions</b> - When admission is charged (not applicable to charitable organizations)   | \$10.00 per day, temporary license   |
| 713940 | 00 | <b>Skating Rinks</b>   | \$95.00  |
|        |    | <b>Skilled Trades</b>  | See Contractors Fees   |
| 424490 | 00 | <b>Soft Drinks</b>   | See Merchant Retail Fees   |
| 484220 | 00 | <b>Specialized Freight (except Used Goods) Trucking, Local</b> -each person, firm or corporation operating automobiles or trucks as common carriers of freight into or out of the City of Andalusia                | \$100.00   |
| 484230 | 00 | <b>Specialized Freight (except Used Goods) Trucking, Long-Distance</b> - each person, firm or corporation operating automobiles or trucks as common carriers of freight into or out of the City of Andalusia       | \$100.00   |
| 812910 | 01 | <b>Stables</b> - Persons engaged in boarding and/or training animals   | \$3.00 per stall   |
| 561492 | 00 | <b>Stenographers</b>   | \$35.00  |
| 112112 | 00 | <b>Stock Yards</b> - Buying hogs, cattle, goats, sheep, etc., at a fixed location or yard for resale   | \$125.00   |
| 531130 | 00 | <b>Storage Mini – each unit</b>  | \$2.50 for each unit   |
| 812199 | 01 | <b>Tanning Booth – per booth</b>   | \$20.00 each booth   |

City of Andalusia Business License Fee Schedule  
 Businesses Located in the Police Jurisdiction are not required to purchase a license.

|        |    |   |  |
|--------|----|---|--|
| 812199 | 02 | <b>Tattoo Parlor – per person – Health Permit Required</b>  | \$300.00 per person  |
| 711510 | 00 | <b>Taxidermist</b>  | \$15.00  |
| 999999 | 08 | <b>Telegraph Companies</b>  | \$150.00   |
|        |    |   |  |
| 561421 | 00 | <b>Telephone Answering Services - Accepts orders to answer telephone calls and take messages from clients</b>   | \$25.00  |
| 517    | 00 | <b>Telephone Companies Local Exchange</b>   | \$570.00   |
| 517    | 01 | <b>Telephone Companies Long Distance</b>  | \$145.00   |
| 443112 | 00 | <b>Television Dealers Retail</b>  | See Merchant Retail Fees   |
| 561710 | 01 | <b>Termite or Insect Exterminators per vehicle</b>  | \$45.00 each vehicle   |
| 238340 | 00 | <b>Tile Setter</b>  | See Contractors Fee  |
| 327991 | 00 | <b>Tombstone or Marble Works</b>  | See Manufacturers and Processors Fee   |
| 561920 | 00 | <b>Trade Shows - Dealers or Merchants who conduct an event to display and/or sell merchandise, Automotive, Agricultural, or Recreational vehicles or equipment, where no other License has been purchased to properly authorize such business activities, the following charges will apply per dealer or merchant</b>             | \$25.00 per day<br>Temporary License   |
| 561920 | 01 | <b>Trade Shows - Dealers or Merchants who conduct an event to display and/or sell merchandise, Automotive, Agricultural, or Recreational vehicles or equipment, where no other License has been purchased to properly authorize such business activities, the following charges will apply per dealer or merchant</b>             | \$100.00 per event<br>Temporary License  |
| 523110 | 00 | <b>Trading Stamps</b>   | An amount equal to 1/4 of one percent of gross sales previous year's business; minimum annual license of ...\$125.00 |
| 531190 | 01 | <b>Trailer Park per space</b>   | \$65.00 for the first 10 spaces, plus \$5.00 for each space over 10  |
| 423110 | 00 | <b>Trailer Sales</b>  | See Automobile Dealers   |
| 561730 | 02 | <b>Tree Cutter and Trimmer</b>  | \$45.00  |
| 517510 | 00 | <b>TV Cable Antenna Services</b>  | \$125.00   |
| 515120 | 00 | <b>TV Stations</b>  | \$190.00   |
| 811212 | 00 | <b>Typewriters and Adding Machines</b>  | \$20.00  |
| 811420 | 01 | <b>Upholstering</b>   | \$45.00  |
| 327390 | 01 | <b>Vaults - Each person, firm, or corporation engaged in the business of manufacturing or selling burial vaults</b>   | See Manufacturers and Processors Fee   |
| 445230 | 01 | <b>Vegetable and Fruit Dealers Non-Resident - Engaged in buying and selling of fruits and vegetables and not having a permanent place of business in the City (except produce sold by farmers raising same, as evidenced by a valid growers permit issued under the laws of the State of Alabama, No Half Year License Issued</b> | \$150.00   |
| 445230 | 00 | <b>Vegetable and Fruit Dealers Resident - Engaged in buying and selling of fruits and vegetables and not having a permanent place of business in the City (except produce sold by farmers raising same, as evidenced by a valid growers permit issued under the laws of the State of Alabama, No Half Year License Issued</b>     | \$65.00  |
| 454210 | 00 | <b>Vending Machines – where owned and operated by owner of establishment</b>  | See Merchant Retail Fees   |
| 454210 | 02 | <b>Vending Machines Operated by Nickels or Larger - where owned by outside vendor, for each machine vending gum, popcorn, matches, cigarettes, music, candy, postage stamps, milks, chocolate milk, coffee, or merchandise or articles of any kind or on which a person may be weighed</b>  | \$20.00 per machine operated by nickels or coins of larger denominations   |
| 454210 | 01 | <b>Vending Machines Operated by Pennies - where owned by outside vendor, for each machine vending gum, popcorn, matches, cigarettes, music, candy, postage stamps, milks, chocolate milk, coffee, or merchandise or articles of any kind or on which a person may be weighed</b>  | \$10.00 per machine operated by pennies  |

City of Andalusia Business License Fee Schedule  
 Businesses Located in the Police Jurisdiction are not required to purchase a license.

|        |    |   |                                    |
|--------|----|---|------------------------------------|
| 541940 | 00 | <b>Veterinarian</b>   | See Professions and Vocations Fees |
| 713290 | 00 | <b>Video Games per machine</b>                              | \$25.00 each machine               |
| 493110 | 00 | <b>Warehouse General</b>                                    | \$125.00                           |
| 811490 | 00 | <b>Watch Repair</b>   | \$40.00                            |
| 445310 | 00 | <b>Wine Off Premise - - state certification required</b>    | \$75.00                            |
| 424820 | 04 | <b>Wine on/off Premise - - state certification required</b> | \$75.00                            |
| 424820 | 01 | <b>Wine Wholesaler - - state certification required</b>     | \$275.00                           |
| 488410 | 00 | <b>Wrecker and Towing</b>                                   | \$50.00                            |
| 711310 | 04 | <b>Wresting Events</b>                                      | \$75.00                            |

## AUTOMOBILE DEALERS

These rates are based on yearly gross receipts for the previous year.

### Range

|                        |    |              |  |
|------------------------|----|--------------|--|
| Zero                   | to | \$ 99,999.99 | \$125.00   |
| \$100,000.00           | to | \$199,999.99 | \$250.00   |
| \$200,000.00           | to | \$299,999.99 | \$375.00   |
| \$300,000.00           | to | \$399,999.99 | \$440.00   |
| \$400,000.00 and above |    |              | \$440.00 plus \$10.00 on each additional \$100,000 or fraction thereof above \$400,000 |

## CONTRACTOR FEES

Contractors should figure license fee on estimated contracts for the coming year. If during the year the total sum of your contracts becomes more than you estimated, you need to come in to upgrade your business license.

**\*\*\*Note\*\*\* General Contractors have a minimum license fee of \$95.00**

### Range

|                        |    |             |  |
|------------------------|----|-------------|--|
| Zero                   | to | \$ 4,999.99 | \$45.00  |
| \$5,000.00             | to | \$49,999.99 | \$95.00  |
| \$50,000.00            | to | \$99,999.99 | \$190.00   |
| \$100,000.00 and above |    |             | \$190.00 plus \$1.00 for each additional \$1,000 or fraction therefore in excess Of \$100,000.00 Maximum license fee of \$1,050.00 |

## IMPLEMENTS

These rates are based on yearly gross receipts for the previous year.

### Range

|              |    |              |  |
|--------------|----|--------------|--|
| Zero         | to | \$99,999.99  | \$125.00   |
| \$100,000.00 | to | \$199,999.99 | \$250.00   |
| \$200,000.00 | to | \$299,999.99 | \$310.00   |
| \$300,000.00 | to |              | \$375.00 plus \$7.00 on each additional \$100,000.00 over \$300,000.00 |

City of Andalusia Business License Fee Schedule  
 Businesses Located in the Police Jurisdiction are not required to purchase a license.

**MANUFACTURING & PROCESSING**

These rates are based on yearly gross receipts for the previous year.

Range

|                |    |              |  |
|----------------|----|--------------|--|
| Zero           | to | \$ 49,999.99 | \$65.00  |
| \$50,000.00    | to | \$ 99,999.99 | \$95.00  |
| \$100,000.00   | to | \$199,999.99 | \$190.00   |
| \$200,000.00   | to | \$299,999.99 | \$315.00   |
| \$300,000.00   | to | \$499,999.99 | \$500.00   |
| \$500,000.00   | to | \$749,999.99 | \$625.00   |
| \$750,000.00   | to | \$999,999.99 | \$750.00   |
| \$1,000,000.00 | to |              | \$850.00 plus \$2.00 for each additional \$100,000.00 or fraction thereof in excess of \$1,000,000.00. |

**MERCHANT RETAIL FEES**

These rates are based on yearly gross receipts for the previous year.

Each person, firm or corporation selling merchandise at retail, whether purchased or consigned shall pay an amount equal to 1/4 of one percent (.0025) of the amount of the gross annual sales of the previous year's business, both cash and credit sales included in lines of business covered by said licenses, minimum license in any case of.....\$40.00

**MERCHANT WHOLESALE FEES**

These rates are based on yearly gross receipts for the previous year.

Range

|                |           |              |   |
|----------------|-----------|--------------|---|
| Zero           | to        | \$100,000.00 | \$65.00   |
| \$100,000.01   | to        | \$199,999.99 | \$125.00  |
| \$200,000.00   | to        | \$499,999.99 | \$250.00  |
| \$500,000.00   | to        | \$999,999.99 | \$315.00  |
| \$1,000,000.00 | and above |              | \$375.00 plus \$7.00 per \$100,000.00 or fraction thereof over \$1,000,000.00 |

**PROFESSIONS AND VOCATIONS FEES**

Each person and each member of a firm or corporation engaged in any practice, vocation or profession shall pay a license based on his or her gross annual receipts whether derived by private, partnership or corporate income, salary, commission, lease or retainers as follows:

These rates are based on yearly gross receipts for the previous year.

Range

|             |           |             |   |
|-------------|-----------|-------------|---|
| Zero        | to        | \$ 9,999.99 | \$65.00   |
| \$10,000.00 | to        | \$24,999.99 | \$125.00  |
| \$25,000.00 | to        | \$49,999.99 | \$190.00  |
| \$50,000.00 | and above |             | \$190.00 plus \$40.00 per \$25,000 or fraction thereof over \$50,000 with a maximum license fee of \$470.00 |

(Declaration of gross receipts not required for those who elect to pay the maximum fee under this category.)

City of Andalusia Business License Fee Schedule  
Businesses Located in the Police Jurisdiction are not required to purchase a license.

## PUBLIC UTILITIES

Each person, firm, or corporation operating a public utility other than telephone, telegraph, express companies, railroad and sleeping car companies but specifically including electric light or power plants and water works, three (3) per cent of its gross income in the corporate limits of the City of Andalusia and in addition one (1) percent of its gross income outside the corporate limits but within the police jurisdiction of the City of Andalusia received during the calendar year preceding the current license year and derived from the consumer users or distributors, within the City of Andalusia, or its police jurisdiction. The application for such license shall be accompanied by a statement made by the president or manager of such public utility, giving name of the person, firm or corporation owning and operating same together with a statement under oath of the amount of the gross receipts of such public utility in the corporate limits of the City of Andalusia and its police jurisdiction during the preceding year, and the City reserves the right to have its own auditors verify the figures given in the statement.