

**Town of Brantley (9657)  
Business License  
Fee Schedule**  
including General Information/FAQs



## Thank you for doing business in the Town of Brantley.

All businesses operating in the city limits or police jurisdiction of the Town of Brantley must purchase an annual business license prior to the commencement of business.

### How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://www.avenuinsights.com). For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,  
P.O. Box 830900,  
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

**Toll Free Phone:** 800-556-7274

### Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

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### To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year. For more details, click on "Gross Receipts" in the gray box to the left.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

# General Information/FAQs

## Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, [www.avenuinsights.com](http://www.avenuinsights.com). Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Avenu does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

## Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out-of-state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is to be used in calculating the amount due for a business license. Provided, however, that:

A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.

C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3, Chapter 21, Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.

D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

## Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

- a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all the following criteria:
  - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal business hours.
  - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
  - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

## New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license fee for such business for that calendar year.

**New Business Penalty:** In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

## Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half (1/2) the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, and protection from the municipality.

## Penalty and Interest, Rate of

Failure to purchase a business license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

## Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested to do so.

## Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

## Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

## Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

## Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: [www.avenuinsights.com](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: (800) 556-7274  
Fax: (844) 528-6529  
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

| Internal No. | Classification/Business Description including Certification information   | For Calculation Information See Schedule |
|--------------|---|--|
| 5411.00      | ACCOUNTANT/CPAS<br><b>Must Provide Board Certification: Public Accountancy Board</b>                                    | \$ 50.00                                 |
| 5613.00      | ADMIN SERV TAX COLLECTION   | \$ 30.00                                 |
| 4253.00      | AGENT - GOODS/BOOK, ETC   | \$ 50.00                                 |
| 42521.00     | AGENT - GOODS/FIREARMS  | \$ 30.00                                 |
| 4252.00      | AGENT - GOODS/NON-RESIDENT  | \$ 50.00                                 |
| 4251.00      | AGENT - GOODS/RESIDENT  | \$ 50.00                                 |
| 7131.00      | AMUSEMENT - BOWLING   | \$ 30.00                                 |
| 7132.00      | AMUSEMENT - DANCE HALL  | \$ 100.00                                |
| 7134.00      | AMUSEMENT - GAME ROOM   | \$ 150.00                                |
| 7135.00      | AMUSEMENT - BILLIARDS/ 1 TABLE  | \$ 100.00                                |
| 7136.00      | AMUSEMENT - BILLIARDS ADDITIONAL TABLE (must purchase 7135.00)  | \$ 50.00                                 |
| 7137.00      | AMUSEMENT - GAME MACHINES 1ST   | \$ 75.00                                 |
| 7138.00      | AMUSEMENT - GAME EACH ADDITIONAL (must purchase 7137.00)  | \$ 50.00                                 |
| 7139.00      | AMUESMENT - JUKE BOX  | \$ 100.00                                |
| 1121.00      | ANIMAL PRODUCTION - HATCHERY  | \$ 50.00                                 |
| 1122.00      | ANIMAL PRODUCTION - POULTRY   | \$ 50.00                                 |
| 5412.00      | ARCHITECTURAL SERVICES  | \$ 50.00                                 |
| 5610.00      | AUCTIONEERS - <b>Must Provide Board Certification: Auctioneers Board</b>  | \$ 25.00                                 |
| 4416.00      | AUTO PARTS DEALER   | \$ 50.00                                 |
| 44161.00     | AUTO PARTS DEALER - TIRES   | \$ 50.00                                 |
| 4415.00      | AUTO PARTS USED   | \$ 30.00                                 |
| 4411.00      | AUTOMOBILE DEALER, REPAIR, P&B  | \$ 100.00                                |
| 4413.00      | AUTOMOBILE SALESMAN<br><b>Must Provide Board Certification: Revenue Department - Regulatory License</b>                 | \$ 30.00                                 |
| 4414.00      | AUTOMOBILE TRUCK DEALER<br><b>Must Provide Board Certification: Revenue Department - Regulatory License</b>             | \$ 50.00                                 |
| 4412.00      | AUTOMOBILE USED CAR DEALER<br><b>Must Provide Board Certification: Revenue Department - Regulatory License</b>          | \$ 50.00                                 |
| 5421.00      | BAIL BONDSMAN   | \$ 50.00                                 |
| 8121.00      | BARBERSHOP<br><b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>                       | \$ 30.00                                 |
| 8122.00      | BARBERSHOP EACH ADDITIONAL CHAIR (must purchase 8121.00)  | \$ 15.00                                 |
| 8123.00      | BEAUTY SALON<br><b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>                     | \$ 30.00                                 |
| 8124.00      | BEAUTY SALON EACH EMPLOYEE (must purchase 8123.00)  | \$ 15.00                                 |
| 3125.00      | BEER & WINE WHOLESALE COMBINED<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b> | \$ 375.00                                |
| 3121.00      | BEER RETAIL<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>                    | \$ 75.00                                 |
| 3122.00      | BEER WHOLESALE<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>                 | \$ 250.00                                |
| 3126.00      | BEER/WINE RESTAURANT RETAIL<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>    | \$ 325.00                                |
| 4440.00      | BUILDING MATERIALS NURSERY  | \$ 30.00                                 |
| 8113.00      | CAR WASH  | \$ 30.00                                 |
| 5413.00      | CHIROPRACTOR<br><b>Must Provide Board Certification: Chiropractic Examiners Board</b>                                   | \$ 100.00                                |

| Internal No. | Classification/Business Description including Certification information  | For Calculation Information See Schedule |
|--------------|--|--|
| 5221.00      | COMMERCIAL BANKING   | \$ 100.00                                |
| 4465.00      | COMMISSARY   | \$ 20.00                                 |
| 4460.00      | COPIER SALES & REPAIR  | \$ 50.00                                 |
| 4461.00      | COSMETIC SUPPLIES STORE  | \$ 30.00                                 |
| 1151.00      | COTTON GINNING   | \$ 90.00                                 |
| 72211.00     | DELI, LUNCH STAND, CATERER<br>Must Provide Board Certification: Department of Health Permit  | \$ 50.00                                 |
| 9999.99      | DELIVERIES INSIDE TOWN LIMITS  | \$ 100.00                                |
| 9999.98      | DELIVERIES OUTSIDE TOWN LIMITS   | \$ 100.00                                |
| 5415.00      | DENTAL LAB   | \$ 25.00                                 |
| 5414.00      | DENTIST<br>Must Provide Board Certification: Board of Dental Examiners of Alabama  | \$ 100.00                                |
| 45410.00     | DIRECT SALES - FIREWOOD  | \$ 10.00                                 |
| 5416.00      | DOCTOR<br>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama                 | \$ 100.00                                |
| 5417.00      | ENGINEER<br>Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board                                  | \$ 50.00                                 |
| 5614.00      | EQUIPMENT SALES/SERVICING  | \$ 75.00                                 |
| 5611.00      | EXTERMINATING SERVICES<br>Must Provide Board Certification: Department of Agriculture and Industries                                   | \$ 75.00                                 |
| 4534.00      | FLORIST  | \$ 10.00                                 |
| 4535.00      | FLORIST OUT OF TOWN  | \$ 10.00                                 |
| 3112.00      | FOOD MFG - DEER PROCESSING<br>Must Provide Board Certification: Department of Health Permit  | \$ 60.00                                 |
| 4452.00      | FOOD STORE - MEAT MARKET<br>Must Provide Board Certification: Department of Health Permit  | \$ 30.00                                 |
| 4453.00      | FOOD STORE - PRODUCE/FRUIT   | \$ 50.00                                 |
| 44540.00     | FOOD STORE - SOFT DRINKS RETAIL  | \$ 10.00                                 |
| 4420.00      | FURNITURE FLOOR COVERING   | \$ 25.00                                 |
| 8114.00      | FURNITURE REPAIR/CABINET SHOP  | \$ 25.00                                 |
| 4472.00      | GASOLINE RETAIL 1 PUMP   | \$ 25.00                                 |
| 4473.00      | GASOLINE RETAIL EACH ADDITIONAL PUMP (must purchase 4472.00)   | \$ 10.00                                 |
| 4471.00      | GASOLINE STATION/AUTO REPAIR   | \$ 25.00                                 |
| 8112.00      | GENERAL AUTOMOTIVE REPAIR  | \$ 50.00                                 |
| 2360.00      | GENERAL CONTRACTORS<br>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | \$ 50.00                                 |
| 4841.00      | GENERAL FREIGHT  | \$ 50.00                                 |
| 4521.00      | GENERAL MERCHANDISE STORE < \$10,000   | \$ 50.00                                 |
| 4523.00      | GENERAL MERCHANDISE STORE > \$20,000   | \$ 100.00                                |
| 4522.00      | GENERAL MERCHANDISE STORE >\$10,000 <\$20,000  | \$ 75.00                                 |
| 45211.00     | GENERAL MERCHANDISE STORE ELECTRONICS  | \$ 100.00                                |
| 4462.00      | HEALTH & PERSONAL CARE STORES  | \$ 50.00                                 |
| 4231.00      | HOBBY GOODS/FIREWORKS WHOLESALE  | \$ 50.00                                 |
| 4463.00      | HVAC SERVICE & REPAIR<br>Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors     | \$ 75.00                                 |
| 5191.00      | INFORMATION SERVICES - DAY   | \$ 5.00                                  |



| Internal No. | Classification/Business Description including Certification information                         | For Calculation Information See Schedule |
|--------------|---|--|
| 5192.00      | INFORMATION SERVICES - MONTH  | \$ 10.00                                 |
| 5193.00      | INFORMATION SERVICES - YEAR   | \$ 30.00                                 |
| 5244.00      | INSURANCE ALL OTHER   | STATE REGULATED                          |
| 5245.00      | INSURANCE BROKER  | \$ 50.00                                 |
| 5242.00      | INSURANCE FIRE & MARINE   | STATE REGULATED                          |
| 5615.00      | JANITORIAL CLEANING SERVICE   | \$ 30.00                                 |
| 8130.00      | LABOR ORGANIZATIONS   | \$ 125.00                                |
| 8125.00      | LAUNDRY SERVICES/DIAPERS  | \$ 25.00                                 |
| 5418.00      | LAWYERS<br>Must Provide Board Certification: Alabama State Bar                                  | \$ 50.00                                 |
| 4248.00      | LIVESTOCK DEALER  | \$ 30.00                                 |
| 5222.00      | LOAN COMPANY  | \$ 50.00                                 |
| 5612.00      | LOCKSMITH   | \$ 25.00                                 |
| 3310.00      | MANUFACTURER PAVERS/ASPHALT   | \$ 100.00                                |
| 4533.00      | MISC RETAILERS/ FIREWORKS   | \$ 50.00                                 |
| 4232.00      | MISC WHOLESALE FURNITURE OUT OF TOWN  | \$ 100.00                                |
| 4541.00      | NON-STORE RETAILER - 30 DAY   | \$ 30.00                                 |
| 4543.00      | NON-STORE RETAILER - DIRECT SALES   | \$ 50.00                                 |
| 4542.00      | NON-STORE RETAILER - PEDDLER  | \$ 100.00                                |
| 5419.00      | OPTOMETRIST<br>Must Provide Board Certification: Optometry Board                                | \$ 100.00                                |
| 4417.00      | OTHER MACHINERY - SALES & PARTS   | \$ 100.00                                |
| 4454.00      | PACKAGE STORE<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$ 300.00                                |
| 8111.00      | PAINT SHOPS AUTOMOTIVE  | \$ 75.00                                 |
| 4851.00      | PASSENGER TRANSPORTATION  | \$ 30.00                                 |
| 5223.00      | PAWN SHOP   | \$ 200.00                                |
| 7110.00      | PERFORMING ARTS/CIRCUS, ETC   | \$ 100.00                                |
| 81215.00     | PERSONAL SERVICE DRY CLEANING LOCAL   | \$ 50.00                                 |
| 8127.00      | PERSONAL SERVICE DRY CLEANING NON-LOCAL   | \$ 100.00                                |
| 81216.00     | PERSONAL SERVICE FORTUNE TELLER PER DAY   | \$ 10.00                                 |
| 81261.00     | PERSONAL SERVICE HOUSEHOLD  | \$ 50.00                                 |
| 81211.00     | PERSONAL SERVICE LAUNDRY COIN   | \$ 50.00                                 |
| 8126.00      | PERSONAL SERVICE LAUNDRY LOCAL  | \$ 50.00                                 |
| 8128.00      | PERSONAL SERVICE LAUNDRY NON-LOCAL  | \$ 100.00                                |
| 8129.00      | PERSONAL SERVICE UNDERTAKER<br>Must Provide Board Certification: Board of Funeral Services      | \$ 50.00                                 |
| 81271.00     | PERSONAL SERVICE UNIFORMS NON-LOCAL   | \$ 100.00                                |
| 81213.00     | PERSONAL SERVICES TAN BED 1ST   | \$ 50.00                                 |
| 81214.00     | PERSONAL SERVICES TAN BED EACH ADDITIONAL   | \$ 25.00                                 |
| 4241.00      | PETRO PRODUCTS LOCAL  | \$ 50.00                                 |
| 4243.00      | PETRO PRODUCTS NON-LOCAL  | \$ 100.00                                |
| 4242.00      | PETRO PRODUCTS PROPANE NON-LOCAL  | \$ 100.00                                |
| 4860.00      | PETROLEUM PIPELINE  | \$ 100.00                                |
| 4246.00      | PETROLEUM WHOLESALE   | \$ 200.00                                |



| Internal No. | Classification/Business Description including Certification information  | For Calculation Information See Schedule |
|--------------|--|--|
| 54110.00     | PHOTOGRAPHER STUDIO  | \$ 25.00                                 |
| 54111.00     | PHOTOGRAPHER TRAVELING   | \$ 30.00                                 |
| 2381.00      | PLUMBING<br>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board  | \$ 25.00                                 |
| 1152.00      | POSTHARVEST COTTON WAREHOUSE   | \$ 25.00                                 |
| 5110.00      | PUBLISHING NEWSPAPER ETC   | \$ 50.00                                 |
| 5311.00      | REAL ESTATE BROKER   | \$ 30.00                                 |
| 5312.00      | REAL ESTATE PER SALESMAN   | \$ 25.00                                 |
| 53121.00     | RECYCLE BUSINESS   | \$ 100.00                                |
| 5320.00      | RENTAL & LEASING VIDEO   | \$ 100.00                                |
| 8117.00      | REPAIR & MAINTENANCE CAR WASH  | \$ 30.00                                 |
| 81150.00     | REPAIR & MAINTENANCE TIRES RETAIL  | \$ 100.00                                |
| 8116.00      | REPAIR & MAINTENANCE WELDING   | \$ 100.00                                |
| 8110.00      | REPAIRS & MAINTENANCE  | \$ 50.00                                 |
| 7222.00      | RESTAURANT<br>Must Provide Board Certification: Department of Health Permit  | \$ 50.00                                 |
| 3111.00      | RETAIL BAKERY<br>Must Provide Board Certification: Department of Health Permit   | \$ 25.00                                 |
| 4233.00      | SAND & GRAVEL DEALERS  | \$ 50.00                                 |
| 5224.00      | SAVINGS & LOAN   | \$ 100.00                                |
| 4245.00      | SEAFOOD WHOLESALE - FISH/OYSTERS   | \$ 50.00                                 |
| 2381.01      | SECURITY ALARMS ETC  | \$ 50.00                                 |
| 54112.00     | SIGN PAINTER   | \$ 30.00                                 |
| 6240.00      | SOCIAL SERVICES CHILD CARE<br>Must Provide Board Certification: Department of Human Resources  | \$ 35.00                                 |
| 2389.00      | SPECIALTY CONTRACTOR AC & HEATING<br>Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors | \$ 50.00                                 |
| 2382.00      | SPECIALTY CONTRACTOR AWNINGS   | \$ 50.00                                 |
| 2383.00      | SPECIALTY CONTRACTOR ELECTRIC<br>Must Provide Board Certification: Alabama Electrical Contractors Board  | \$ 50.00                                 |
| 23821.00     | SPECIALTY CONTRACTOR GENERAL   | \$ 50.00                                 |
| 23861.00     | SPECIALTY CONTRACTOR HOUSEHOLD   | \$ 50.00                                 |
| 2388.00      | SPECIALTY CONTRACTOR MASONRY   | \$ 50.00                                 |
| 2387.00      | SPECIALTY CONTRACTOR MISCELLANEOUS   | \$ 50.00                                 |
| 2386.00      | SPECIALTY CONTRACTOR PAINTING  | \$ 50.00                                 |
| 2384.00      | SPECIALTY CONTRACTOR PLUMBING<br>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board                   | \$ 50.00                                 |
| 2385.00      | SPECIALTY CONTRACTOR ROOFING<br>Must Provide Board Certification: Home Builders Licensure Board  | \$ 50.00                                 |
| 23871.00     | SPECIALTY CONTRACTOR SEWAGE<br>Must Provide Board Certification: Alabama Onsite Waterwaste Board   | \$ 50.00                                 |
| 45100.00     | SPORTING GOODS/ HOBBIES GUNSMITH   | \$ 25.00                                 |
| 54114.00     | SURVEYOR<br>Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board  | \$ 50.00                                 |
| 5171.00      | TELECOMMUNICATIONS LOCAL   | \$ 125.00                                |
| 5172.00      | TELECOMMUNICATIONS LONG DISTANCE   | \$ 15.00                                 |
| 4532.00      | TOBACCO COUNTER<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)  | \$ 10.00                                 |

| Internal No. | Classification/Business Description including Certification information   | For Calculation Information See Schedule |
|--------------|---|--|
| 4243.01      | TOBACCO PRODUCTS WHOLESALE<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b> | \$ 75.00                                 |
| 5173.00      | TRAVEL RELATED SERVICES   | \$ 50.00                                 |
| 4843.00      | TRUCK TRANSPORTATION  | \$ 50.00                                 |
| 4852.00      | URBAN TRANSIT SYSTEMS/BUS   | \$ 30.00                                 |
| 4531.00      | USED MERCHANDISE STORE  | \$ 25.00                                 |
| 9101.00      | VENDING - ICE MACHINES  | \$ 25.00                                 |
| 9102.00      | VENDING - SODA FOUNTAIN   | \$ 10.00                                 |
| 3331.00      | VENDING MACHINE – TOBACCO<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>  | \$ 25.00                                 |
| 4931.00      | WAREHOUSE MINI STORAGE  | \$ 50.00                                 |
| 4220.00      | WHOLESALE TRADE BEVERAGES   | \$ 100.00                                |
| 4222.00      | WHOLESALE TRADE DELIVERIES  | \$ 100.00                                |
| 4221.00      | WHOLESALE TRADE GENERAL   | \$ 50.00                                 |
| 3123.00      | WINE RETAIL<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>                | \$ 50.00                                 |
| 3124.00      | WINE WHOLESALE<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>             | \$ 200.00                                |
| 3212.00      | WOOD MFG  | \$ 50.00                                 |

## Calculation Information

### Schedule "K" - Telephones & Telecommunications

(Licensed as prescribed by state law.)

### Schedule "U" - Banks / Savings & Loans

|                                     |           |
|-------------------------------------|-----------|
| Bank ATM Location                   | \$ 10.00  |
| Bank Branch Location                | \$ 10.00  |
| Bank Main Office Facility           | \$ 125.00 |
| Savings & Loan ATM Location         | \$ 10.00  |
| Savings & Loan Branch Location      | \$ 10.00  |
| Savings & Loan Mail Office Facility | \$ 125.00 |

## Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 100.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).