

- (d) 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 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 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

**SECTION 22. License classifications.**

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111---	<b>Farming and Crop Production</b> -- agriculture, crop production, nursery, fruit, growers,	A
112---	<b>Animal Production</b> -- dairy, cattle, ranching, sheep, chickens, poultry	A
113---	<b>Forestry</b> -- logging, forestry, timber track operations, timber mgt,	A
114---	<b>Fishing &amp; hunting</b> -- hunting and trapping, finfish, shellfish, supplies,	A
115---	<b>Agriculture support</b> -- cotton gins, farm mgt, post-harvest activities,	A
211---	<b>Oil and gas extraction</b> -- natural gas liquid extraction, crude extraction,	A
212---	<b>Mining</b> - (except for oil and gas) all related mining activities,	A
213---	<b>Mining support services</b> -- for oil and gas mining activities, oil/gas wells,	A
22101-	<b>Utilities</b> -- electric power or light company	C
22102-	<b>Utilities</b> -- natural gas company	C
22103-	<b>Utilities</b> -- water, sewage treatment, steam, and other	C
236---	<b>Contractors</b> -- <u>general contractors</u> , comm. bldg, residential, subdivisions,	A

23701- Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer,	A
23801- Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning	A
23802- Contractors – <u>specialty trade</u> – painting and wall covering	A
23803- Contractors – <u>specialty trade</u> – electrical contractors	A
23804- Contractors – <u>specialty trade</u> – masonry and stone contractors	A
23805- Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	A
23806- Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	A
23807- Contractors – <u>specialty trade</u> – carpentry contractors	A
23808- Contractors – <u>specialty trade</u> – floor coverings/all types	A
23809- Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	A
23810- Contractors – <u>specialty trade</u> – concrete contractors	A
23811- Contractors – <u>specialty trade</u> – water well drilling & irrigation	A
23812- Contractors – <u>specialty trade</u> – structural steel erection	A
23813- Contractors – <u>specialty trade</u> – glass and glazing contractors	A
23814- Contractors – <u>specialty trade</u> – excavation and site development	A
23815- Contractors – <u>specialty trade</u> – wrecking and demolition	A
23702- Contractors – <u>specialty trade</u> – building equipment & mechanical install	A
238--- Contractors – <u>specialty trades contractors</u> - non-general & non-heavy,	A
311--- Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing,	M
31201--Beverage mfg – all types of soft drinks, bottled water, breweries, ice,	M
31202- Beer – off premise – state regulated through ABC	I
31203- Beer – on premise – state regulated through ABC	I
31204- Wine – state regulated through ABC	I
31205- Beer & Wine – wholesale distributor	I
31206- Alcohol – state regulated through ABC	I
313--- Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	M

314---	<b>Other mfg</b> – mill operations not covered in 313, rugs, linen, curtains	M
315---	<b>Apparel mfg</b> – women, men, children, hosiery, lingerie outerwear, accessories,	M
316---	<b>Leather and allied products mfg</b> – shoes, luggage, handbag, related products, all footwear,	M
321---	<b>Wood mfg</b> – sawmills, wood preservation, veneer, trusses, millwork,	M
322---	<b>Paper mfg</b> – pulp, paper, and converted products, stationary, tubes, cores,	M
323---	<b>Printing</b> – screen, quick, digital, books, lithographic, handbills, comm.	A
324---	<b>Petroleum and coal mfg</b> – asphalt, grease, roofing, paving products,	M
325---	<b>Chemical mfg</b> – of fertilizer, wood, pesticide, paint, soap, and resin	M
326---	<b>Plastic &amp; rubber mfg</b> – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	M
327---	<b>Nonmetallic mfg</b> – clay, glass, cement, lime, pottery, ceramic, brick, tile,	M
331---	<b>Primary metal mfg</b> – iron, steel, aluminum, wire, copper, foundries	M
332---	<b>Metal fabrication</b> – cutlery, structural, ornamental, machine shops,	M
333---	<b>Machinery mfg</b> – office machinery, industrial, engines, farm, HVAC,	M
334---	<b>Computer &amp; electronic mfg</b> – audio, video, circuit boards, peripherals,	M
335---	<b>Appliance mfg</b> – small appliance, lighting, electrical, battery, freezer,	M
336---	<b>Transportation mfg</b> – mfg auto, truck, trailer, motor home, boat, ship and motorcycle,	M
337---	<b>Furniture mfg</b> – cabinets, office, household, beds, kitchen,	M
339---	<b>Miscellaneous mfg</b> – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	M
421---	<b>Wholesale trade</b> – <u>durable</u> , vehicle, machinery, equipment, furniture,	A
42201-	<b>Wholesale trade</b> – <u>non-durable</u> , wholesale gasoline distributor	A
42202-	<b>Wholesale trade</b> – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy,	A
44101-	<b>Motor vehicle parts and accessories</b> – auto, motorcycles, boats, parts and	

accessories,	A
44102- <b>Motor vehicles</b> - new and/or used automobiles, motorcycles, boats, etc ...	
- dealerships and lots	A
442--- <b>Furniture</b> – furniture, home furnishings, stores, floor coverings, window,	A
443--- <b>Electronic &amp; appliance store</b> – household, radio, television, computers,	A
444--- <b>Building materials</b> and gardening equipment dealers – hardware, paint,	
home center, wallpaper, nursery,	A
44501- <b>Food &amp; beverage stores</b> – grocery, convenience store, markets,	A
44502- <b>Package Stores</b> – selling beer, wine and liquor plus general mdse	A
446--- <b>Health and personal care stores</b> – drug, pharmacy, cosmetic, optical,	
health food	A
447--- <b>Gasoline Retail</b> - selling gasoline with or without convenience stores	O
448--- <b>Clothing &amp; accessories</b> – men, women, children, infant, shoe, jewelry,	A
451--- <b>Sporting goods &amp; hobbies</b> – toy, fish, gun, books, games	A
452--- <b>General merchandise stores</b> – department, warehouse clubs, superstores,	A
45301-- <b>Used Merchandise Stores</b> – books, miscellaneous, consignment, flea mkt	H
45302- <b>Miscellaneous retailers</b> – florist, gift, novelty, pet, art, and tobacco	A
45401- <b>Non-store retailers</b> – vending machine operators, direct selling, mail order	L
45402- <b>Non-Store Retailer</b> – peddlers license / local peddler	J
481--- <b>Air transportation</b> – airline tickets, shipping, freight, charters service	A
482--- <b>Rail transportation</b> – transportation, ticket offices, state regulated	11-51-124
483--- <b>Water transportation</b> – coastal, freight forwarders, inland, passenger	A
484--- <b>Truck transportation</b> – local, long-distance, freight, moving, and storage	A
48501- <b>Passenger transportation</b> – charter and other vehicle transit services	A
48502- <b>Passenger transportation</b> – buses, taxi cabs, limousine service, buggy,	
charters,	A

48503- <b>Passenger transportation</b> – number of buses, taxis, cabs, limousines, or Buggys	A
487--- <b>Sightseeing transportation</b> – scenic and sightseeing, land, air, water, special trans	A
492--- <b>Couriers</b> – couriers and local messengers, services, local delivery services,	A
493--- <b>Warehousing and storage</b> – distribution, household, refrigerated, special,	A
511--- <b>Publishing industries except internet</b> – newspaper, book, periodical, databases, software	A
512--- <b>Motion pictures</b> – theatres, videos, recording, drive-ins, sound studios,	A
515--- <b>Broadcasting</b> – radio and television stations	A
51701- <b>Telecommunications</b> – telephone local per 11-51-128	D
51702- <b>Telecommunications</b> – telephone long distance per 11-51-128	D
51703- <b>Telecommunications</b> – cellular and other wireless, paging,	A
51704- <b>Telecommunications</b> – resellers of service	A
519--- <b>Information services and data processing</b> – providing, storing, processing, access to information	A
52201- <b>Bank Main Office</b> – not branch location or ATM	B
52202- <b>Bank Branch or ATM</b> – not main office of bank	B
52203- <b>Savings and Loans</b> – not branch location or ATM	B
52204- <b>S&amp;L Branch or ATM</b> – not main office of S&L	B
52205- <b>Pawn Shop</b> – whether title pawn or merchandise	A
52206- <b>Credit services</b> – companies and activities related to credit and mediation,	A
523--- <b>Securities, commodity</b> – brokerage, portfolio, investment, other financial services	A
52401- <b>Insurance Company and/or its agents</b> – casualty, fire, and/or marine premiums 11-51- 120/123	G

52402-	<b>Insurance Company and/or its agents – health, allied and all other premiums</b>	11-51-
	120/123	G
52403-	<b>Agent Office – administration of third parties, pension funds, annuities, etc</b>	G
525---	<b>Funds, trusts, other financial agencies – Funds, plans, and/or programs</b>	
	organized to pool securities or other assets for others, other than the	
	Alabama Municipal Funding Corp,	A
531---	<b>Real estate – offices, agents, brokers, management, appraisers,</b>	A
53201-	<b>Rental and leasing – auto, truck, trailer, RV, all tangible property,</b>	A
53202-	<b>Rental and leasing – movie and video rental</b>	A
54101-	<b>Attorney/Lawyers – individual and/or firm professional license</b>	A
54102-	<b>Accountant/CPAs – individual and/or firm professional license</b>	A
54103-	<b>Architect – individual and/or firm professional license</b>	A
54104-	<b>Physician – individual and/or firm professional license</b>	A
54105-	<b>Dentist – individual and/or firm professional license</b>	A
54106-	<b>Chiropractor – individual and/or firm professional license</b>	A
54107-	<b>Optometrist – individual and/or firm professional license</b>	A
54108-	<b>Engineer – individual and/or firm professional license</b>	A
54109-	<b>Surveyor – individual and/or firm professional license</b>	A
54110-	<b>Computer Programmer – individual and/or professional firm license</b>	A
54111-	<b>Photographer – studios, portrait, commercial, services</b>	A
54112-	<b>Veterinarian – individual and/or firm professional license</b>	A
54113-	<b>Professional Services Not Elsewhere Classified – scientific, technical,</b>	A
551---	<b>Management companies – offices, enterprises, regional, corporate,</b>	A
561---	<b>Exterminating services – exterminating company and its services</b>	A
56101-	<b>Janitorial firm – janitorial cleaning services – individual or firm</b>	A
56102-	<b>Landscaping Services -</b>	A

56103- Lawn and Yard Mowing	H
56104- <b>Administrative services</b> – answering, employment, office, sec., travel,	A
56205- <b>Waste management</b> – companies, trucks, septic tanks, landfill, services,	A
611--- <b>Educational services</b> – technical, computer, sports, services, business,	A
62101- <b>HMO</b> – medical centers and services	A
62102- <b>Outpatient Care Centers</b> – all other types of services	A
62103- <b>Ambulance</b> – ambulance company and/or services	A
622-- <b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special,	\$300.00
62301- <b>Nursing care</b> – residential care facility, day care, assisted living	A
62302- <b>Nursing Home</b> – care for elderly and continuing care facilities	A
624--- <b>Social assistance</b> – shelters, vocational, child care, abuse, emergency,	A
71101- <b>Arts and sports</b> – dance, musical, teams, tracks, promoters, agents,	A
71102- <b>Special Events</b> – promoter or activity – see schedule for rates	K
712--- <b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks,	A
713— <b>Amusement</b> – arcades, golf clubs, marinas, fitness, bowling centers,	A
72101- <b>Accommodations</b> – hotels, motels and similar facilities	A
72102- <b>Accommodations</b> – bed and breakfast inns and services	A
72103- <b>Accommodations</b> – trailer parks, RV parks, and travel parks	A
72104- <b>Accommodations</b> – rooming houses and boarding houses	A
72201- <b>Restaurant</b> – full service restaurant facility	A
72202- <b>Restaurant</b> – limited facility or service	A
72203- <b>Caterers</b> – and/or mobile food services	A
72204- <b>Drinking Establishment</b> – club, lounge, bar or other	A
81101- <b>Repairs and maintenance</b> – auto, paint/body, carwash, other vehicular,	A
81102- <b>Repairs and maintenance</b> – all electronic equipment	A
81103- <b>Repairs and maintenance</b> – all appliances, home & garden equipment	A

81201- <b>Personal Services</b> – hair, skin, barber, beautician, diet, nail, tanning, funerals	A
81202- <b>Fortune Teller</b> or Clairvoyant – individual reader license	E
91001- <b>Category for number of</b> – vending machines for all types vending	L
91002- <b>Category for number of</b> – pool tables	
91003- <b>Category for number of</b> – amusement devices and/or games	
92004- Category for number of – <b>employees</b> as a basis for calculating license	M
930--- Category for number of – <b>square feet</b> used for calculating license amount	N
99901- Unclassified miscellaneous <b>business</b> services not elsewhere classified	F
99902- Unclassified miscellaneous <b>personal</b> services not elsewhere classified	A
923___ Administration of human resource programs	
924___ Administration of Environmental Quality Programs	
925___ Administration of housing, urban, comm..	
926___ Administration of Economic programs	
927___ Space, research, and technology	
928___ National Security and International Affairs	



**SECTION 23. License Fee Schedules.****Schedule "A"-If gross receipts are:**

<b>MORE THAN</b>	<b>BUT LESS THAN</b>	<b>LICENSE AMOUNT</b>
.00	99,999.99	100.00
100,000.00	250,000.00	125.00
250,001.00	450,000.00	150.00
450,001.00	650,000.00	175.00
650,001.00	850,000.00	200.00
850,001.00	1,000,000.00	225.00
1,000,001.00	2,000,000.00	1,000.00
2,000,001.00	3,000,000.00	1,500.00
3,000,001.00	4,000,000.00	2,000.00
4,000,001.00	5,000,000.00	2,500.00
5,000,001.00	10,000,000.00	3,500.00
10,000,001.00	15,000,000.00	4,000.00
15,000,001.00	20,000,000.00	4,500.00
20,000,001.00	25,000,000.00	5,000.00
25,000,001.00	30,000,000.00	5,500.00
30,000,001.00	35,000,000.00	6,000.00
35,000,001.00	40,000,000.00	6,500.00
40,000,001.00	45,000,000.00	7,000.00
45,000,001.00	50,000,000.00	7,500.00

**Schedule "B"-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 Main Office Facility	125.00

**Schedule "C"-Electric and Gas Company**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

**SCHEDULE "D"-Telephone & Telecommunications**

Code of Alabama 11-51-128

**SCHEDULE "E"-Fortune Tellers & Dance Halls**

Annual license rate is \$500.00.

**SCHEDULE "F"-Delivery License**

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

**SCHEDULE "G"-Insurance Company and/or its agents**

Code of Alabama 11-51-120/123

Agent Office 100.00

**SCHEDULE "H"-**

Consignment Store 50.00  
Lawn & Yard Mowing 50.00

**Schedule "I" - Beer, Wine & Liquor**

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part
	312141	650.00	of the package plus the

	312131	75.00	business license code.
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part
	312141	650.00	of the package plus the
	312131	75.00	business license code.
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part
	312141	650.00	of the package plus the
	312131	75.00	business license code.
032 (Club Liquor Class II)	312121	75.00	All three codes are part
	312141	650.00	of the package plus the
	313131	75.00	business license code.
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

**Schedule "J" - Peddlers**

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

**Schedule "K"-Special Events licenses**

Street Fairs & Carnivals	500.00
Circus	200.00
Circus Parade	100.00
Concerts	100.00

**Schedule "L" - Vending Machines**

Vending Machines-each machine \$16.50

**Schedule "M"-Number of Employees**

R-1	Where personnel are from 1 to 25 people.....	150.00
R-2	Where personnel are from 26 to 50 people.....	200.00
R-3	Where personnel are from 51 to 100 people.....	250.00
R-4	Where personnel are from 101 to 150 people.....	300.00
R-5	Where personnel are from 151 to 200 people.....	350.00
R-6	Where personnel are over 201 people .....	400.00

**Schedule "N" - Square Feet**

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$ .01 per square foot over 100,000			