



# Town of Crossville (1601) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the Town of Crossville

All businesses operating in the city limits or police jurisdiction of the Town of Crossville 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.
- 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 RDS 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 of Chapter 21 of 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 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 working 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 of 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 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 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, safety, and protection from the municipality.

## Penalty and Interest, Rate of

Failure to purchase a 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 so to do.

## 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.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541191	Gross	<b>Abstractor</b>	C
541221	Gross	<b>Accountant/CPAs, Tax Preparer, Bookkeeping and Payroll Services</b> – individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	C
926000	Gross	Administration of Economic programs	G
924000	Gross	Administration of Environmental Quality Programs	G
925000	Gross	Administration of housing, urban, comm..	G
923000	Gross	Administration of human resource programs	G
561000	Gross	<b>Administrative services</b> – answering, employment, office, sec., travel	G
541810	Gross	<b>Advertising Agencies</b>	G
524298	Flat	<b>Agent Office</b> – administration of third parties, pension funds, annuities, etc	150.00
115000	Flat	<b>Agriculture support</b> – cotton gins, farm mgt, post-harvest activities	100.00
811198	Flat	<b>All other automotive repair and maintenance</b>	125.00
446199	Gross	<b>All Other Health and Personal Care Stores</b>	G
442299	Gross	<b>All Other Home Furnishing Stores</b>	G
485999		<b>All Other Passenger and Ground Transportation</b>	
511199	Gross	<b>All Other Publishers-</b> book, periodical, databases, software	G
621910	Gross	<b>Ambulance</b> – ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	G
713120	Units	<b>Amusement Arcades-</b> Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the Town of Crossville shall seek prior approval from the Town Council. This fee shall be considered for the general operating license, additional license fees are levied for each machine. (Pool tables- See Category 910200)	G + \$35 each mach.
112000	Gross	<b>Animal Production</b> – dairy, cattle, ranching, sheep, chickens, poultry	G
315000	Gross	<b>Apparel manufacturing</b> – women, men, children, hosiery, lingerie, outerwear accessories	E
335000	Gross	<b>Appliance manufacturing</b> – small appliance, lighting, electrical, battery, freezer	E
811412	Flat	<b>Appliance Repair and Maintenance</b>	125.00
541310	Gross	<b>Architect</b> – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	C
541110	Gross	<b>Attorney/Lawyers</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	C
453993	Units	<b>Auction Houses (general merchandise)</b>	<b>per week</b> 75.00 <b>per day</b> 35.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
			<b>per year</b> 150.00
561623	Gross	<b>Automobile Locksmiths</b> Does <u>Not</u> require certification.	G
811121	Flat	<b>Automotive body, paint, and interior repair and maintenance</b>	125.00
811122	Flat	<b>Automotive glass replacement shops</b>	125.00
811191	Flat	<b>Automotive oil change and lubrication shops</b>	125.00
441300	Gross	<b>Automotive Parts, Accessories, and Tire Stores</b>	G
812990	Flat	<b>Bail Bonding Services</b>	200.00
522111	Flat	<b>Bank Branch or ATM</b> – not main office of bank	10.00
522110	Flat	<b>Bank Main Office</b> – not branch location or ATM	125.00
812111	Units	<b>Barber Shops</b> Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	<b>first chair</b> 75.00 Each addl 25.00
812112	Units	<b>Beauty Shops</b> Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	<b>first chair</b> 75.00 Each addl 25.00 (includes nail or pedicure chairs)
721191	Flat	<b>Bed and Breakfast Inns and Services</b>	200.00
312000	Gross	<b>Beverage manufacturing</b> – all types of soft drinks, bottled water, breweries, ice,	E
451200	Gross	<b>Books, Periodicals, Music, Pre-recorded tapes, cd's, &amp; record stores</b>	G
713950	Units	<b>Bowling Centers</b>	First Alley 75.00 Each Addl 15.00
541350	Gross	<b>Building / Home Inspection Services</b>	C
515210	Gross	<b>Cable and Other Subscription Programming</b> -cable & satellite providers	G
221122.01	Gross	<b>Cable TV Franchise Fee Per Agreement</b>	3%
443130	Gross	<b>Camera and Photographic Supply Store</b>	G
811192	Flat	<b>Car Wash, Detailing, etc.</b>	125.00
713990	Gross	<b>Carpet/Putt Putt Golf</b>	G
910300	Units	<b>Category for number of</b> – amusement devices and/or games-	Ea. Machine 35.00
920000	Gross	Category for number of – <b>employees</b> as a basis for calculating license	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
910200	Units	<b>Category for number of – pool tables- Per Table</b>	First Table \$250.00 each addl \$100.00
930000		Category for number of – <b>square feet</b> used for calculating license amount	S
910100	Units	<b>Category for number of – vending machines for all types vending-</b>	<b>Ea. Mach</b> 25.00
722320	Gross	<b>Caterers</b> <b>Must Provide Board Certification: Department of Health Permit</b>	G
812220	Flat	<b>Cemetaries and Crematories</b>	200.00
485510	Flat	<b>Charter Bus</b>	125.00
522390	Flat	<b>Check Cashing –</b> companies and activities related to credit and mediation,	150.00
325000	Gross	<b>Chemical manufacturing –</b> of fertilizer, wood, pesticide, paint, soap, and resin	E
624110	Flat	<b>Child and Youth Services</b> <b>Must Provide Board Certification: Department of Human Resources</b>	100.00
624410	Unit	<b>Child care (Daycare)-</b> Anyone keeping unrelated children (1) must be permitted by the Alabama Department of Human Resources according to state law under the Child Care Act of 1971, amended 1988, Section 38-7, (2) must be licensed by the State of Alabama. Facilities must be inspected by the Town of Crossville for compliance with applicable building, fire and life safety codes, and the site location must be approved by the Planning Commission of the Town of Crossville for proper zoning: <b>Must Provide Board Certification: Department of Human Resources</b>	1-6 children \$75.00 7-12 children \$125.00 13-18 children \$175.00 19-24children \$225.00 25 or more \$275.00
541623	Gross	<b>Chiropractor –</b> individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	C
711190	Unit	<b>Circuses, Carnivals, Street Fairs-150.00 per day 300.00 maximum</b>	150.00 / 300.00
448100	Gross	<b>Clothing &amp; accessories –</b> men, women, children, infant	G
812310	Gross	<b>Coin Operated Laundries and Drycleaners</b>	G
541922	Flat	<b>Commercial Photography</b>	150.00
624210	Gross	<b>Community Food Services</b>	G
334000	Gross	<b>Computer &amp; electronic manufacturing –</b> audio, video, circuit boards, peripherals	E
443120	Gross	<b>Computer and Software Store</b>	G
541511	Gross	<b>Computer Programmer –</b> individual and/or professional firm license	G
811211	Flat	<b>Consumer Electronic Repair and Maintenance</b>	125.00
238910	Gross	<b>Contractors –</b> excavation, demolition, blasting and site development	A



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
236000	Flat	<b>Contractors – General Contractor:</b> Each person, firm or corporation which, for a fixed price, commission, fee or wage, undertakes to construct or superintend or engage in the construction, alteration, maintenance, repair, rehabilitation, remediation, reclamation, or demolition of any building, highway, sewer, structure, site work <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	150.00
237310	Flat	<b>Contractors – heavy construction,</b> highway, bridge, street <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	175.00
238990	Gross	<b>Contractors – non-general &amp; non-heavy,</b> sign installer, house moving, mobile home set-up, swimming pool installation, billboard erection, crane, etc. ( <b>ALL OTHER</b> )	A
238221	Flat	<b>Contractors – plumbing and gas fitters</b> <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	150.00
237290	Gross	<b>Contractors – specialty trade – building equipment &amp; mechanical install</b>	A
238350	Gross	<b>Contractors – specialty trade – carpentry contractors</b>	A
238110	Gross	<b>Contractors – specialty trade – concrete contractors</b>	A
238310	Gross	<b>Contractors – specialty trade – drywall, acoustical &amp; insulation</b>	A
238210	Gross	<b>Contractors – specialty trade – electrical contractors</b> <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	A
238150	Gross	<b>Contractors – specialty trade – glass and glazing contractor</b>	A
238220	Flat	<b>Contractors – specialty trade – heating, ventilation &amp; air conditioning</b> <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	150.00
238140	Gross	<b>Contractors – specialty trade – masonry and stone contractors</b>	A
238320	Gross	<b>Contractors – specialty trade – painting and wall covering</b>	A
238160	Gross	<b>Contractors – specialty trade – roofing, siding &amp; sheet metal</b>	A
238120	Gross	<b>Contractors – specialty trade – structural steel erection</b>	A
238340	Gross	<b>Contractors – specialty trade – tile, marble, terrazzo &amp; mosaic</b>	A
238170	Gross	<b>Contractors- specialty trade- siding &amp; sheet metal</b>	A
237110	Flat	<b>Contractors- Water and Sewer Line and related structures construction</b>	150.00
236115	Flat	<b>Contractors-residential home builders- Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>  150.00	150.00
238330	Gross	<b>Contractors-specialty trade – floor coverings/all types</b>	A
445120	Gross	<b>Convenience Stores</b>	G

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
446120	Gross	<b>Cosmetics, beauty supplies, and perfume stores</b>	G
492000	Flat	<b>Couriers</b> – couriers and local messengers, services, local <b>delivery</b> services	100.00
561492	Gross	<b>Court Reporter / Stenographer</b>	G
711120	Gross	<b>Dance Companies</b>	G
713992	Flat	<b>Dance Halls</b>	200.00
611610	Gross	<b>Dance Studios</b>	G
999999	Gross	Delivery Inside City Limits	V
999999.01	Gross	Delivery Outside City Limits	V
541622	Gross	<b>Dentist</b> – individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	C
561611	Flat	<b>Detective Agency, investigative service, patrol, security or guard service:</b> Each person, firm or corp. engaged in the businesses or trades of the type listed in this category shall be approved by the Chief of Police of the Town of Crossville prior to obtaining a business license.	125.00
812191	Gross	<b>Diet Centers</b>	G
541860	Gross	<b>Direct Mail Advertising</b>	G
454390	Gross	<b>Direct Selling, Mail Order</b>	G
541850	Gross	<b>Display Advertising</b>	G
541340	Gross	<b>Drafting Services</b>	C
512132	Flat	<b>Drive in Motion Picture Theatre</b>	150.00
713991	Gross	<b>Driving, Practice Range</b>	G
812320	Gross	<b>DryCleaning and Laundry Services (Except Coin Operated)</b>	G
611000	Gross	<b>Educational services</b> – technical, computer, sports, services, business	G
444190	Gross	<b>Electrical and Plumbing Supply</b>	G
812198	Gross	<b>Electrolysis</b>	G
443110	Gross	<b>Electronic &amp; appliance store – household, radio, television</b>	G
624230	Gross	<b>Emergency and Other Relief Services</b>	G
541330	Gross	<b>Engineer</b> – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	C
561710	Gross	<b>Exterminating services</b> – exterminating company, pest control <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	G

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
111000	Gross	<b>Farming and Crop Production</b> – agriculture, crop production, nursery, Fruit, growers	G
453997	Gross	<b>Fireworks</b>	G
114000	Gross	<b>Fishing &amp; hunting</b> – hunting and trapping, finfish, shellfish, supplies	G
713940	Flat	<b>Fitness Centers, Health Spas, Skating Rink, Gymnasium</b>	150.00
453000		<b>Flea Markets/ Trade Day</b>	Base Fee 50.00 Per Vendor 5.00
442210	Gross	<b>Floor Covering Stores</b>	G
453100	Gross	<b>Florist, Gift, Novelty, Pet, Art, Tobacco (cigarette, cigar sales)</b>	G
453996	Gross	<b>Flower shops, artificial or dried (decoration flowers)</b>	G
311000	Gross	<b>Food manufacturing</b> – meat, seafood, grain, fruit, dairy, animal, poultry processing,	E
113000	Gross	<b>Forestry</b> – logging, forestry, timber track operations, timber mgt	G
454391	Units	<b>Fruit/Vegetable (temporary location)-selling retail on streets</b>	per day 15.00
454392	Flat	<b>Fruit/Vegetable Dealers (if not raised by seller) selling to merchants</b>	50.00
445230	Gross	<b>Fruit/Vegetable Market (permanent location)</b>	G
525000	Flat	<b>Funds, trusts, other financial agencies</b> – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	150.00
812210	Flat	<b>Funeral Homes and Funeral Services</b>	250.00
337000	Gross	<b>Furniture manufacturing</b> – cabinets, office, household, beds, kitchen	E
484210	Flat	<b>Furniture Moving, Trucking Used Household and or Office Goods Moving</b>	125.00
442110	Gross	<b>Furniture Stores</b>	G
447190	Unit	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	1ST PUMP 50.00 EACH ADDL 25.00
422200	Gross	<b>Gasoline, Butane, Propane, Petroleum Distributor</b>	G
811111	Flat	<b>General Automotive Repair</b>	125.00
484110	Flat	<b>General Freight Trucking LOCAL</b>	150.00
484121	Flat	<b>General Freight Trucking LONG DISTANCE</b>	150.00
452000	Gross	<b>General merchandise stores</b> – department, warehouse clubs, superstores	G

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
493110		<b>General Warehousing and Storage-</b> distribution, household, refrigeration, special (This does not include mini-warehouses & self-storage units #531130)	S
713994	Gross	<b>Go-cart, racetracks</b>	G
713910	Gross	<b>Golf courses and Country Clubs</b>	G
444130	Gross	<b>Hardware Store</b>	G
621491	Gross	<b>HMO</b> – medical centers, clinics and services	G
811411	Flat	<b>Home and Garden Equipment Repair and Maintenance</b>	125.00
444110	Gross	<b>Home Centers (Building Material, Supplies, Paint, and Wallpaper)</b>	G
621610	Gross	<b>Home Healthcare Services</b> -skilled nursing and personal care in home	G
623312	Gross	<b>Homes for the Elderly</b> -care for elderly and continuing care facilities	E
622110	Gross	<b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special	E
721110	Flat	<b>Hotels, Motels and Similar Facilities</b>	250.00
812332	Gross	<b>Industrial Launderers-uniform rental</b>	G
519000	Gross	<b>Information services</b> and data processing – providing, storing, processing, access to information	G
524210	Gross	<b>Insurance Company and/or its agents</b> – casualty, fire, and/or marine premiums	11-51-120/123
524114	Gross	<b>Insurance Company and/or its agents</b> – health, allied and all other premiums	11-51-120/123
541410	Flat	<b>Interior Decorators and Designers, and Color Consultants</b>	125.00
561720	Gross	<b>Janitorial firm</b> – janitorial cleaning services – individual or firm	\$0-\$10,000 50.00 \$10,000 & up G
448300	Gross	<b>Jewelry, Luggage, or Leather Store</b>	G
423930	Flat	<b>Junk Yards, Junk Dealers, Car Crushing Yards, Scrap Metal Dealers and Auto Salvage Yards</b>	125.00
812910	Flat	<b>Kennel - Pet Care (except veterinary) services</b>	125.00
562212	Gross	<b>Landfills, Garbage Dumps, Sludge Disposal, Trash Disposal</b>	G
561730	Gross	<b>Landscaping Services</b> <b>Must Provide Board Certification: Landscape Architects Board</b>	C
444200	Gross	<b>Lawn &amp; Garden Equip., Supplies, Outdoor Power Equipment</b>	G
561731	Gross	<b>Lawn Maintenance-</b> Mowing, Trimming, Fertilization, etc. in the routine maintenance of lawns or yards if the gross annual receipts from such occupation exceeds \$10,000-G Does not exceed \$10,000-50.00	

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
316000	Gross	<b>Leather and allied products manufacturing</b> – shoes, luggage, handbag, related products, all footwear	E
531120	Unit	<b>Lessors of Non-Residential Buildings</b> (except mini warehouses)	100.00 Per Rental Unit
531190	Gross	<b>Lessors of Other Real Estate Property</b>	G
531110	Unit	<b>Lessors of Residential Buildings and Dwellings</b> -houses, apartments, duplex, mobile home, buildings. All lease/rental buildings/dwellings must comply with all applicable Building and Housing codes required by The Town of Crossville. Failure to comply will result in the revocation of license.	50.00 Per Rental Unit
485320	Units	<b>Limosine Service</b>	First 100.00 Each Addl 25.00
812331	Gross	<b>Linen Supply</b>	G
561622	Flat	<b>Locksmiths</b> -Any person firm or corp. engaged in the business of installing, Removing, or replacing integral locks, setting or resetting tumblers for combination locks in residential or commercial <b>-Must be certified by The Alabama Electronic Security Board.</b>	125.00
332000	Gross	<b>Machine Shop</b> – cutlery, structural, ornamental	G
333000	Gross	<b>Machinery manufacturing</b> – office machinery, industrial, engines, farm, HVAC	E
551000	Gross	<b>Management companies</b> – offices, enterprises, regional, corporate	G
424000	Gross	<b>Merchant Wholesalers, Non-Durable Goods</b>	G
339000	Gross	<b>Miscellaneous manufacturing</b> – Misc. Manufacturing, medical, dental, jewelry sporting goods, toys, signs, all other.	E
722330	Gross	<b>Mobile Food Services</b>	G
453930	Gross	<b>Mobile Home Dealers</b>	G
453998	Gross	<b>Monument Dealers/Cemetery (Burial Marker, headstones, vaults)</b>	G
512131	Flat	<b>Motion Picture Theatres (Except Drive Ins)</b>	150.00
441220	Gross	<b>Motorcycle, Boat, and Other Motor Vehicles Dealers</b>	G
712000	Gross	<b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks	G
812113	Gross	<b>Nail Salon</b>	G
928000	Gross	National Security and International Affairs	G
441110	Gross	<b>New Car Dealers</b> -dealerships and lots	G
451212	Gross	<b>News Dealers and Newsstands</b>	G
511110	Gross	<b>Newspaper Publishers</b>	G
327000	Gross	<b>Nonmetallic manufacturing</b> – clay, glass, cement, lime, pottery, ceramic, brick, tile	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
444220	Gross	<b>Nursery, Garden Center, and Farm Supply, Feed Stores</b>	G
623110	Gross	<b>Nursing Home</b> – care for elderly and continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	E
446130	Gross	<b>Oculists, Lens Grinder, Eye Glass Shop</b>	G
453210	Gross	<b>Office Supply, and Stationary Stores</b>	G
621111	Gross	<b>Offices of Physicians-</b> individual and/ or firm-private or clinics, centers <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	G
541624	Gross	<b>Optometrist</b> – individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	C
541519	Gross	<b>Other Computer Related Services-Installers</b>	G
314000	Gross	<b>Other manufacturing</b> – mill operations not covered in 313, rugs, linen, curtains	E
621340	Gross	<b>Outpatient Care Centers</b> – all other types of services	G
322000	Gross	<b>Paper manufacturing</b> – pulp, paper, and converted products, stationary, tubes, cores	E
522298	Flat	<b>Pawn Shop</b> – whether title pawn or merchandise	125.00
454000	Units	<b>Peddlers License / Local Peddler</b>	I
711000	Unit	<b>Performing Arts, Spectator Sports &amp; Special Events</b> – musical, teams, tracks, promoters, agents, boxing events, beauty pageants, non school sports events, rodeos	150.00 1 <sup>st</sup> Day 75.00 each additional
812992	Gross	<b>Personal Services Pay-Telephone Equipment Concession Operators</b>	G
812991	Flat	<b>Personal Services-fortune telling, psychic, astrology and palm reading</b> -Annual license rate is 1,000.00 and rate is reduced by 25.00 each year until such time as the annual rate reaches 500.00 and that rate becomes the minimum thereafter.	1000.00
812993	Gross	<b>Personal Services-House Sitting Services</b>	G
812994	Gross	<b>Personal Services-Personal Fitness Trainer</b>	G
812995	Gross	<b>Personal Services-Wedding Chapels (except churches)</b>	G
812996	Gross	<b>Personal Services-Wedding Planning Services</b>	G
324000	Gross	<b>Petroleum and coal manufacturing</b> – asphalt, grease, roofing, paving products	E
446110	Gross	<b>Pharmacy and Drug Store</b> <b>Must Provide Board Certification: Pharmacy Board</b>	G
812921	Gross	<b>Photofinishing Laboratories (except One-Hour)</b>	G
541921	Gross	<b>Photographer</b> – studios, portrait, services	G
541621	Gross	<b>Physician</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
326000	Gross	<b>Plastic &amp; rubber manufacturing</b> – tires, pipe, hoses, belts, bottles, sheet, wrap, film	E
331000	Gross	<b>Primary metal manufacturing</b> – iron, steel, aluminum, wire, copper, foundries	E
323000	Gross	<b>Printing</b> – screen, quick, digital, books, lithographic, handbills, comm.	E
541990	Gross	<b>Professional Services Not Elsewhere Classified</b> – scientific, technical	C
515112	Gross	<b>Radio Station</b> A.\$0- \$200,000 \$100.00 B. \$200,000 to \$500,000 \$150.00 C.Exceeds \$500,000 \$225.00	
531210	Gross	<b>Real Estate</b> – offices, agents, brokers, management, appraisers within the town limits of Crossville	G
441210	Gross	<b>Recreational Vehicle Dealers (RV Sales)</b>	G
531130		<b>Rental and leasing</b> – Mini warehouses and self-storage units	S
532210	Gross	<b>Rental and leasing</b> – movie and video rental	G
532220	Gross	<b>Rental and leasing services-</b> Formal Wear and Costume Rental	G
532310	Gross	<b>Rental and leasing services-</b> General Rental Centers	G
532420	Gross	<b>Rental and leasing services-</b> Office Machinery and Equip. Rental	G
532490	Gross	<b>Rental and leasing services-</b> Other Commercial & Ind. Machinery and Equip. Rental and Leasing	G
532112	Gross	<b>Rental and leasing services-</b> Passenger Car Leasing	G
532120	Gross	<b>Rental and leasing services</b> -Truck, Utility Trailer, and RV	G
561491	Flat	<b>Repossession Services-</b> automobiles, boats, furniture, appliances, etc.	150.00
623220	Gross	<b>Residential Mental Health and Substance Abuse Facilities</b>	E
722212	Gross	<b>Restaurant - full service restaurant facility-</b> Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the City, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the city, or outside the city.	R

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722211	Gross	<b>Restaurant – limited facility or service, drive in, fast food, pizzerias, Carry out, sandwich shops</b> Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the City, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the city, or outside the city.	R
713993	Gross	<b>Riding Clubs, recreational</b>	G
711310	Gross	<b>Rodeo with facilities</b>	G
721310	Gross	<b>Rooming Houses and Boarding Houses</b>	G
721211	Units	<b>RV Parks, and Travel Parks</b> (must comply with requirements of the Zoning Ordinance of Crossville)	0-2 spaces 100.00 Each addl 20.00
522121	Flat	<b>S&amp;L Branch or ATM</b> – not main office of S&L	10.00
522120	Flat	<b>Savings and Loans</b> – not branch location or ATM	125.00
523110	Flat	<b>Securities, commodity</b> – brokerage, portfolio, investment, other financial services <b>Must Provide Board Certification: Alabama Securities Commission</b>	150.00
562991	Gross	<b>Septic Tank Pumping, Cleaning Services, Installation, Portable Toilets-</b> <b>Must Provide Board Certification: Alabama Onsite Waterwaste Board</b>	G
624120	Gross	<b>Services for the Elderly and Persons with Disabilities</b>	G
451130	Gross	<b>Sewing, Needlework, and Piece Good Store</b>	G
448210	Gross	<b>Shoe Store</b>	G
722213	Gross	<b>Snack and Non-Alcoholic Beverage Bars (lunch stands)</b> <b>Must Provide Board Certification: Department of Health Permit</b>	G
512240	Flat	<b>Sound Studio Recording Studio</b>	100.00
927000	Gross	Space, research, and technology	G
445200	Gross	<b>Specialty Food Store-Meat, Fish, Seafood</b>	G
451110	Gross	<b>Sporting goods, hobbies, toy, fish, gun, games, musical int.</b>	G
445110	Gross	<b>Supermarkets and other grocery (except convenience) stores</b>	G
541370	Gross	<b>Surveyor &amp; Mapping</b> – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	C
453995	Gross	<b>Swimming Pool Supplies and Hot Tub</b>	G



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812197	Units	<b>Tanning Beds/Salon</b>	First Bed 30.00 Each Addl 20.00
812199	Flat	<b>Tattoo and Body Piercing</b>	200.00
561440	Gross	<b>Tax collection services on a contract or fee basis</b>	G
485310	Units	<b>Taxi Service</b>	First 100.00 Each Addl 25.00
532491	Flat	<b>Telecommunication Towers</b> -Any person firm or corp. that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed.	500.00
517212		<b>Telecommunications</b> – cellular and other wireless	T
517310		<b>Telecommunications</b> – resellers of service( phone cards, etc.)	T
517110		<b>Telecommunications</b> – telephone local per 11-51-128	T
517111		<b>Telecommunications</b> – telephone long distance per 11-51-128	T
517211		<b>Telecommunications- Paging</b>	T
515120	Gross	<b>Television Broadcasting</b> A.\$0- \$200,000 \$100.00 B. \$200,000 to \$500,000 \$150.00 C.Exceeds \$500,000 \$225.00	
313000	Gross	<b>Textile manufacturing</b> – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
453101	Flat	<b>Tobacco (cigarettes, cigars, etc. sold in retail stores)</b>	25.00
541930	Flat	<b>Translation and Interpretation Services</b>	100.00
336000	Gross	<b>Transportation manufacturing</b> – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	E
561510	Gross	<b>Travel Agencies-</b> travel, tour accommodation services	G
453994	Gross	<b>Trophy (including awards and plaques) shops</b>	G
484000	Unit	<b>Truck transportation</b> – local, long-distance, freight, moving, and storage	150.00 per vehicle
484000.01	Gross	<b>Truck transportation</b> – terminal – state regulated	37-3-33
999000	Gross	Unclassified miscellaneous <b>business</b> services not elsewhere classified	G
999001	Gross	Unclassified miscellaneous <b>personal</b> services not elsewhere classified	G

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
441120	Gross	<b>Used Car Dealers-</b> dealerships and lots <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	G
453310	Flat	<b>Used Merchandise Stores – books, miscellaneous, consignment</b>	75.00
221122	Gross	<b>Utilities – <u>electric power or light company</u></b> (3% of gross income in the Town of Crossville during the previous year.) State Regulated	
221210	Gross	<b>Utilities – <u>natural gas company</u></b> (3% of gross income in the Town of Crossville during the previous year.) State Regulated	
221310	Gross	<b>Utilities – <u>Water, Sewage, and Other</u></b> (3% of gross income in the Town of Crossville during the previous year.) State Regulated	
454210	Gross	<b>Vending Machine Operators</b>	G
541940	Gross	<b>Veterinarian</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	C
624310	Gross	<b>Vocational Rehabilitation Services</b>	G
562219	Flat	<b>Waste management-Garbage Pick-up, Collection Services</b>	500.00
421100	Gross	<b>Wholesale trade – <u>durable</u></b> , machinery, equipment, furniture	G
422300	Gross	<b>Wholesale trade –<u>non-durable</u></b> , paper, apparel, grocery, beverages, dairy	G
321000	Gross	<b>Wood manufacturing</b> – sawmills, wood preservation, veneer, trusses, millwork	E
488410	Gross	<b>Wrecker/Towing Service</b> -must comply with state laws and Insurance requirements.	G

# Calculation Information

## Schedule "A" – If number of employees are:

Employees	Fee
1	100.00
2-10	125.00
11-15	150.00
16 plus	175.00

## 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 Mail Office Facility	\$ 125.00

## Schedule "C" – If gross receipts are:

Less than 50,000.00	175.00
Over 50,000.00	350.00

## Schedule "E" – If Number of Employees are:

Less than 25	100.00
26-50	250.00
51-100	350.00
101-500	450.00
501-999	650.00
1000 and up	900.00 + \$1.00 per employee in excess of 1,000

## Schedule "F" - Fortune Tellers

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

## Schedule "G" – If gross receipts are:

More Than	but	Less than	
0		75,000	100.00
75,001		200,000	150.00
200,001		500,000	400.00
500,001		800,000	500.00
801,001		1,000,000	600.00
1,000,001		2,000,000	1,100.00
2,000,001		3,000,000	1,600.00
3,000,001		4,000,000	2,100.00
4,000,001		and up	2,600.00 + \$.35 per M in excess of 4,000,001

Or any part thereof

## Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	100.00
Weekly Rate	issued for week long sales activity	500.00

## **Schedule "R" – If gross receipts are:**

More Than	but	Less than	
0		25,000	50.00
25,001		150,000	100.00
150,001		300,000	200.00
300,001		500,000	300.00
500,001		800,000	400.00
800,001		1,000,000	500.00
1,000,001		and up	600.00 + \$.25 per M in excess of 1,000,001

## **Schedule "S" - Square Feet**

S-1	From zero	to	5,000 Square Feet.....	75.00
S-2	From 5,001	to	10,000 Square Feet.....	100.00
S-3	From 10,001	to	20,000 Square Feet.....	150.00
S-4	From 20,001	to	30,000 Square Feet.....	200.00
S-5	From 30,001	to	40,000 Square Feet.....	250.00
S-6	From 40,001	to	50,000 Square Feet.....	300.00
S-7	From 50,001	to	60,000 Square Feet.....	400.00
S-8	From 60,001	to	70,000 Square Feet.....	500.00
S-9	From 70,001	to	80,000 Square Feet.....	600.00
S-10	From 80,001	to	90,000 Square Feet.....	700.00
S-11	From 90,001	to	100,000 Square Feet.....	800.00
S-16	From 100,000	up - 900.00 plus \$ .01 per square foot over 100,000		

## **Schedule "T" - Telephones & Telecommunications**

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

## **Schedule "U" - Utilities**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

## **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).