

been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business 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 (\$75,000) limitation described in the preceding section 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.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (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 28. License classifications.

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111112---	Cattle Feedlots	A
113310---	Logging	V
113311---	Logging- nonresident	W
114000---	Hunting and trapping	B
115000---	Support activities for agriculture and forestry	A
115001---	Support activities for agriculture and forestry -nonresident	C
210000---	Mining	B
221000---	Utilities – state regulated	CC
236000---	Contractors – building, developing and general contracting,	V
236001---	Contractors- building, developing and general contracting-nonresident	W
237000---	Contractors – heavy construction	V
237001---	Contractors – heavy construction-nonresident	W

238000---	Contractors – specialty trade	V
238001---	Contractors – specialty trade – nonresident	W
238210---	Contractors – electrical contractors	V
238211---	Contractors – electrical contractors	W
238212---	Contractors – electrical contractors– low voltage	V
238213---	Contractors – electrical contractors– low voltage– nonresident	W
238220---	Contractors – plumbing	V
238221---	Contractors – plumbing– nonresident	W
238223---	Contractors – heating & air conditioning	V
238224---	Contractors – heating & air conditioning– nonresident	W
238225---	Contractors – sprinkler and refrigeration	V
238226---	Contractors – sprinkler and refrigeration– nonresident	W
311000---	Food manufacturing	D
311811---	Retail bakeries	E
311613---	Rendering and meat by product processing and collection	TT
312000---	Beverage and tobacco products manufacturing	D
312142---	Alcoholic Beverage Manufacturer	FE
313000---	Textile mills	D
314000---	Textile product mills	D
315000---	Apparel manufacturing	D
316000---	Leather and allied products manufacturing	D
321000---	Wood product manufacturing	D
322000---	Paper manufacturing	D
323000---	Printing and related support activities	A
324000---	Petroleum and coal products manufacturing	D
325000---	Chemical manufacturing	D
326000---	Plastics & rubber manufacturing	D
327000---	Nonmetallic mineral product manufacturing	D
331000---	Primary metal manufacturing	D
332000---	Fabricated metal product manufacturing	D
333000---	Machinery manufacturing	D
334000---	Computer & electronic product manufacturing	D
335000---	Electrical equipment, appliance component manufacturing	D

336000---	Transportation equipment manufacturing	D
337000---	Furniture and related product manufacturing	F
339000---	Miscellaneous manufacturing	D
421000---	Wholesale trade – durable goods	G
421110---	Automobile and other motor vehicle wholesalers	H
421940---	Resident buyer of precious metals	LL
421941---	Nonresident buyer of precious metals	MM
422000---	Wholesale trade –non-durable goods	G
422700---	Wholesale trade – petroleum and petroleum products	KK
422800---	Beer & Wine – wholesale distributor	EE
422801---	Alcoholic beverage importer	EE
422810---	Beer only– wholesale distributor	EE
422820---	Wine only- wholesale distributor	EE
422821---	Liquor Wholesaler	EE
441100---	Automobile dealers	H
441210---	Recreational vehicle dealers	H
441220---	Motorcycle, boat and other motor vehicle dealers	I
441300---	Automotive parts, accessories and tire stores	I
442000---	Furniture and home furnishing stores	I
443000---	Electronic & appliance stores	I
444000---	Building materials and gardening equipment stores	I
445000---	Food & beverage stores	I
445311---	Beer – off premise – state regulated through ABC	EE
445312---	Wine –off premise – state regulated through ABC	EE
445313---	Lounge retail liquor class II- package – state regulated through ABC	EE
446000---	Health and personal care stores	I
447000---	Gasoline, diesel fuel and other fuel retailers	L
448000---	Clothing & accessories stores	I
451000---	Sporting goods, hobby, book & music stores	I
451111	Firearms	X
452000---	General merchandise	I
453000---	Miscellaneous store retailers	I
453310---	Used merchandise stores	I

453311---	Used merchandise vendor booth	Y
453312---	Bankrupt and fire sales	FF
453930---	Manufactured (mobile) home dealers	II
453997---	Auctions	OO
453998---	All other miscellaneous store retailers	I
454000---	Non-store retailers	K
454001---	Non-Store Retailer – local peddler	J
454100---	Electronic shopping and mail order houses	I
454210---	Vending machine operators	I
454310---	Fuel Store	I
454391---	Fireworks shops- seasonal retailer	MM
454392---	Retail furniture or appliance sales from truck or mobile unit	GG
481000---	Air transportation	B
482000---	Rail transportation	TT
483000---	Water transportation	B
484001---	Truck transportation – terminal – state regulated	TT
484002---	Truck transportation – intrastate – state regulated	TT
484003---	Truck transportation –intracity	II
485001---	Transit and ground passenger transportation – terminal	TT
485002---	Transit and ground passenger transportation- intrastate	TT
485300---	Taxi and limousine Service	II
487000---	Scenic and sightseeing transportation	B
492000---	Couriers and messengers	II
493000---	Warehousing and storage	B
511110---	Newspaper publishers- 4 or more times per week	M
511111---	Newspaper publishers- less than 4 times per week	E
511112---	Periodical publishers	E
511130---	Book publishers	E
511140---	Directory and mailing list publishers	II
511190---	All other publishers	E
511210---	Software publishers	O
512110---	Motion picture and video production	I
512111---	Motion picture and video production- nonresident	K

512120---	Motion picture and video distribution	G
512130---	Motion picture and video exhibition	P
512190---	Postproduction services and other motion and video industries	A
512200---	Sound recording industries	A
515000---	Broadcasting (except internet)	M
516000---	Internet publishing and broadcasting	B
517111---	Wired telecommunications carriers- local service	TT
517112---	Wired telecommunications carriers- long distance service	TT
517210---	Wireless telecommunications carriers (except satellite)	A
517310---	Telecommunications resellers	A
517410	Satellite Telecommunications	A
517510	Cable and other program distribution	A
517910	Other telecommunications	A
519000---	Other information services	A
522110---	Bank Main Office – main location in city limits	JJ
522111---	Bank Branch or ATM – not main office of bank in city limits	FF
522120---	Savings Institutions – not branch location or ATM	FF
522121---	Savings Branch or ATM – not main office of S&L	FF
522200---	Sales financing, consumer lending and real estate credit	BB
522298---	Pawnshop	Q
523000---	Securities, commodities and other financial products	R
524101---	Fire and marine insurance companies	UU
524102---	Life, casualty and other insurance companies	UU
524200---	Agencies, brokerages and other insurance related activities	O
525000---	Funds, trusts, other financial vehicles	B
531000---	Real estate	T
531100---	Lessors of real estate	S
531130---	Lessors of mini-warehouses and self storage units	B
531390---	Other activities related to real estate	A
532000---	Rental and leasing store (except auto, truck, trailer & RV)	I
532001---	Rental and leasing nonstore (except auto, truck, trailer & RV)	K
532100---	Automotive equipment rental and leasing	I
541110---	Lawyers/attorneys	O

541190---	Other legal services	A
541200---	Accounting, tax preparation and bookkeeping	O
541214---	Payroll services	A
541300---	Architectural and engineering services	O
541340---	Drafting services	A
541350---	Building inspection services	V
541400---	Specialized design services	O
541500---	Computer systems design and related services	O
541600---	Management, scientific and technical consulting services	O
541700---	Scientific research and development services	O
541800---	Advertising and related services	P
541850---	Display advertising	U
541910---	Marketing research and public opinion polling	C
541920---	Photographic services- local	I
541923---	Photographic services- nonresident	JJ
541930---	Translation and interpretation services	A
541940---	Veterinary services	O
541990---	Professional Services Not Elsewhere Classified -- scientific, technical	A
541991---	Medical professionals and practitioners	O
551000---	Management of companies and enterprises	O
551111---	Offices of bank holding companies	JJ
561000---	Administrative and support services	A
561001---	Administrative and support services- nonresident	C
561710---	Exterminating and pest control services	Z
561730---	Landscaping services	V
561731---	Landscaping services- nonresident	W
561732---	Landscape care and maintenance only	A
561733---	Landscape care and maintenance only- nonresident	C
562000---	Waste management and remediation services	A
562001---	Waste management and remediation services- nonresident	C
611000---	Educational services	E
611710---	Educational support services	C
621000---	Ambulatory health care services	A

621001---	Ambulatory health care services	C
622000---	Hospitals	DD
623000---	Nursing and residential care facilities	L
624000---	Social assistance	A
711000---	Performing arts, spectator sports and related industries	II
711001---	Special Events	VV
711191---	Carnivals or fairs	RR
711192---	Circuses	PP
712000---	Museums, zoos and historical sites	II
713110---	Amusement and theme parks	B
713120---	Amusement arcades	NN
713910---	Golf	II
713930	Marinas	I
713940---	Fitness and recreational sports centers	A
713941	Skating rink	II
713950---	Bowling center	Q
713991	Non gambling amusement device	A
713992---	Archery or shooting range	II
713993	Billiard or pool tables	LL
721000---	Accommodations	G
722000---	Food services	E
722111---	Restaurant liquor license	EE
722410---	Lounge retail liquor class I- state regulated through ABC	EE
722411---	Beer – on/off premise – state regulated through ABC	EE
722412---	Wine- on/off premise - state regulated through ABC	EE
722413---	Club liquor license	EE
811000---	Repair and maintenance	A
811001---	Repairs and maintenance – nonresident	C
812110---	Hair, nail and skin care services	AA
812190---	Other personal care services	A
812210---	Funeral homes and funeral services	P
812220	Ccemeteries	A
812310---	Coin-operated laundries and drycleaners	A

812320---	Dry cleaning and laundry services	P
812330---	Linen and uniform supply	C
812910---	Pet care (except veterinary) services	A
812920---	Photofinishing	I
812990---	All other personnel services	A
812991---	Bonds; appearance and appeal	N
812992---	Fortune Teller, medium or clairvoyant	QQ
999111---	Unclassified services not elsewhere classified	B
999999---	Delivery- See section 27	SS

SECTION 29. License Fee Schedules.

Schedule "A" – If gross receipts are:

More Than	but	Less than	
0		5,000	35
5,000		10,000	65
10,000		25,000	85
25,000	over	25,000	85 + 1/10 of 1% in excess of 25,000

Schedule "B" – If gross receipts are:

More Than	but	Less than	
0		10,000	50
10,000	over	10,000	50 + 1/10 of 1% in excess of 10,000

Schedule "C" – If gross receipt are:

More Than	but	Less than	
0		5,000	65
5,000		10,000	85
10,000		25,000	125
25,000	over	25,000	125 + 1/10 of 1% in excess of 25,000

Schedule "D" – If gross receipts are:

More Than	but	Less than	
0		50,000	75
50,000		150,000	150
150,000		250,000	250
250,000		50,000,000	250 + 1/10 of 1% in excess of 250,000

50,000,000	100,000,000	50,000 + 1/20 of 1% in excess of 50,000,000
100,000,000	over 100,000,000	75,000 + 1/40 of 1% in excess of 100,000,000

Schedule "E" - If gross receipts are:

More Than	but	Less than	
0		25,000	50
25,000	over	25,000	50 + 1/10 of 1% over 25,000

Schedule "F" - If gross receipts are:

More Than	but	Less than	
0		50,000	75
50,000		250,000	75 + 1/10 of 1% in excess of 50,000
250,000		50,000,000	275 + 1/20 of 1% in excess of 250,000
50,000,000	over	50,000,000	25,150 + 1/40 of 1% in excess of 50,000,000

Schedule "G" - If gross receipts are:

More Than	but	Less than	
0		25,000	50
25,000		50,000	100
50,000		100,000	150
100,000		150,000	200
150,000		250,000	250
250,000	over	250,000	250 + 1/20 of 1% in excess of 250,000

Schedule "H" - If gross receipts are:

More Than	but	Less than	
0		250,000	250
250,000		1,000,000	250 + 1/8 of 1% in excess of 250,000
1,000,000	over	1,000,000	1187.50 + 1/20 of 1% in excess of 1,000,000

Schedule "I" If gross receipts are:

More Than	but	Less than	
0		10,000	25
10,000		20,000	50
20,000		500,000	50 + 1/8 of 1% in excess of 20,000
500,000	over	500,000	650 + 1/20 of 1% in excess of 500,000

Schedule "J" If gross receipts are:

More Than	but	Less than	
0		10,000	50
10,000		20,000	75
20,000		500,000	75 + 1/8 of 1% in excess of 20,000
500,000	over	500,000	675 + 1/20 of 1% in excess of 500,000

Schedule "K" If gross receipts are:

More		Less	
Than	but	than	
0		10,000	50
10,000		20,000	100
20,000		500,000	100 + $\frac{1}{4}$ of 1% in excess of 20,000
500,000	over	500,000	1300 + $\frac{1}{10}$ of 1% in excess of 500,000

Schedule "L" If gross receipts are:

More		Less	
Than	but	than	
0		1,000,000	100
1,000,000	over	1,000,000	100 + $\frac{1}{40}$ of 1% in excess of 1,000,000

Schedule "M" – If gross receipts are:

More		Less	
Than	but	than	
0		50,000	100
50,000	over	50,000	100 + $\frac{1}{20}$ of 1% over 50,000

Schedule "N" – If gross receipts are:

More		Less	
Than	but	than	
0		125,000	125
125,000	over	125,000	125 + $\frac{1}{10}$ of 1% over 125,000

=

Schedule "O" If gross receipts are:

More		Less	
Than	but	than	
0		10,000	100
10,000		15,000	125
15,000		20,000	150
20,000		25,000	200
25,000		600,000	200 + $\frac{1}{8}$ of 1% in excess of 25,000
600,000	over	600,000	718.75 + $\frac{1}{20}$ of 1% in excess of 500,000

Schedule "P" – If gross receipts are:

More		Less	
Than	but	than	
0		50,000	100
50,000	over	50,000	100 + $\frac{1}{10}$ of 1% in excess of 50,000

Schedule "Q" – If gross receipts are:

More		Less	
Than	but	than	
0		20,000	150
20,000	over	20,000	150 + $\frac{1}{8}$ of 1% over 20,000

Schedule "R" – If gross receipts are:

More Than	but	Less than	
0		25,000	100
25,000	over	25,000	100 + 1/20 of 1% over 20,000

Schedule "S" – If gross receipts are:

More Than	but	Less than	
0		8,000	0
8,000		10,000	50
10,000	over	10,000	50 + 1/4 of 1% over 10,000

Schedule "T" – If gross receipts are:

More Than	but	Less than	
0		5,000	50
5,000		10,000	75
10,000		15,000	100
15,000		25,000	150
25,000		500,000	150 + 1/8 of 1% over 25,000
500,000	over	500,000	743.75 + 1/20 of 1% over 500,000

Schedule "U" – If gross receipts are:

More Than	but	Less than	
0		20,000	100
20,000	over	20,000	100 + 1/5 of 1% in excess of 20,000

Schedule "V" - Contractors

\$50.00 plus 1/8 of 1% of gross receipts

Schedule "W" – Other Contractors

\$100.00 plus 1/8 of 1% of gross receipts

Schedule "X" – Firearms

\$50.00 plus 1/10 of 1% of gross receipts

Schedule "Y" - Booth Vendor

\$25.00 plus 1/4 of 1% of gross receipts over 10,000.

Schedule "Z" - Exterminator

\$200.00 plus 1/4 of 1% of gross receipts over 80,000.

Schedule "AA" – Hair, nail and skin care services

\$25.00 plus 1/10 of 1% of gross receipts

Schedule "BB" - Sales financing, consumer lending and real estate credit

\$250.00 plus 1/10 of 1% of gross receipts over \$25,000

Schedule "CC" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975.

For those utilities covered, the license is set at an amount equal to three percent of the gross receipts

Schedule "DD" – Hospitals:

10 beds or less 25.00
Each additional bed 1.00

Schedule "EE" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
Beer On/Off Premise	722411	75.00	
Beer Off Premise Only	445311	75.00	
Table Wine On/Off Premise	722412	75.00	
Table Wine Off Premise Only	445312	75.00	
Lounge Retail Liquor Class I	722411	75.00	All three codes are part
	722410	1,000.00	of the package plus the
	722412	75.00	business license code.
Package Store Liquor Class II	445311	75.00	All three codes are part
	445313	1,000.00	of the package plus the
	445312	75.00	business license code.
Restaurant Retail Liquor	722411	75.00	All three codes are part
	722111	500.00	of the package plus the
	722412	75.00	business license code.
Club Liquor Class II	722411	75.00	All three codes are part
	722413	500.00	of the package plus the
	722412	75.00	business license code.

Wholesale Table Wine & Beer	422800	375.00	Distributors
License			
Alcoholic Beverage Importer	422801	250.00	
Wholesale Beer Only	422810	275.00	Distributors
License			
Wholesale Wine only	422820	275.00	Distributors
License			
Wholesale Liquor	422821	500.00	
Alcoholic Beverage Manufacturer	312142	500.00	

Schedule "FF" - Banks / Savings & Loans

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility inside city limits	See schedule "JJ"
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility inside city limits	See schedule "JJ"

Schedule "GG" - Flat Rate

Flat rate	\$750.00
-----------	----------

Schedule "HH" - Flat Rate

Flat rate	\$1,000.00
-----------	------------

Schedule "II" - Flat Rate

Flat rate	\$100.00
-----------	----------

Schedule "JJ" - Flat Rate

Flat rate	\$125.00
-----------	----------

Schedule "KK" - Flat Rate

Flat rate	\$200.00
-----------	----------

Schedule "LL" - Flat Rate

Flat rate	\$250.00
-----------	----------

Schedule "MM" - Flat Rate

Flat rate \$500.00

Schedule "NN" - Flat Rate

Flat rate \$2,000.00

Schedule "OO" - Flat Rate

Flat rate \$50.00
per day

Schedule "PP" - Circuses

Flat rate \$150.00
per day

Schedule "OO" - Fortune Tellers

Fortune tellers, clairvoyants, astrologists, mediums, etc. \$500.00
per week

Schedule "RR" - Carnivals or Fairs

Flat rate \$900.00
per week

Schedule "SS" - Delivery License

Delivery license (gross receipts less than \$75,000 for previous year): Maximum
allowed by state law

Schedule "TT" - Certain State Regulated Businesses

Maximum allowed by state law

Schedule "UU" - Insurance companies

Maximum allowed by §11-51-120 and §11-51-121 Code of Alabama 1975

Schedule "VV" - Special Events Licenses

Certain events sponsored by a regularly licensed business, merchants association or civic association may petition the city council to set the amount of license.