

### **Dothan Business License Ordinance #2007-393**

Unless the context clearly requires otherwise, the following terms shall have the following meaning as set forth below:

*Business* means and includes all activities engaged in or caused to be engaged in within the municipality, including any commercial or industrial enterprise, trade, profession, occupation, calling, or livelihood, including the lease or rental of residential or nonresidential real estate, and every other kind of activity whether or not carried on for gain or profit, and whether or not engaged in as a principal or as an independent contractor, but shall not include services rendered by an employee to his or her employer.

*Business license* means an annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.

*Business license remittance form* means any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

*Department or department of revenue* means the Alabama Department of Revenue, as created under § 40-2-1 et seq.

*Designee* means an agent or employee of the municipality authorized to administer or collect, or both the municipality's business license taxes, which may include another taxing jurisdiction, the department of revenue, or a "private auditing or collecting firm" as defined in the Code of Ala. § 40-2A-3.

*License form* means any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

*License officer or municipal license officer* means the municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matters thereto.

*License year* means the calendar year.

*Municipality* means any town or city in this state that levies a business license tax from time to time. The term shall also include the town's or city's police jurisdiction, where the business license tax is levied in the police jurisdiction.

*Other terms* means other capitalized or specialized terms used in this section, and not defined above, shall have the same meanings ascribed to them in Alabama Code, § 40-2A-3, unless the context therein otherwise specifies.

*Person* means any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

*Revenue officer* means the municipal employee charged by the municipality with the primary responsibility of administering the municipality's business license tax ordinance and related matter thereto.

*Schedule of licensees or schedule* means the classifications included herewith which describes the various business activities subject to this business license ordinance and specifies the applicable license tax rate for each activity.

*Taxing jurisdiction* means any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the department of revenue acting as agent on behalf of a municipality pursuant to Alabama Code, § 11-51-180 et seq., as the context requires.

*Taxpayer* means any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information or value to the taxing jurisdiction; or any person required to obtain, or who holds any interest in, any business license issued by the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any required by this chapter.

*U.S.C.* means the applicable title and section of the United States Code, as amended from time to time.

*Willfully* means an act is done willfully when it is done voluntarily, with a conscious motion of the will. Willfulness does not require knowledge that the conduct was unlawful.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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### **Sec. 18-3. - License term.**

The license term for a business license is as follows:

(a)

*Full year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full.

(b)

*Half year.* Every person who commences business on or after July 1, shall be subject to and shall pay one-half the annual license for such business for that calendar year.

(c)

*Issue fee.* For each license issued there shall be an issue fee collected in an amount equal to the maximum amount allowable by the department of revenue which shall be adjusted every five license years by an amount equal to the percentage increase in the U.S. Department of Labor's Producer Price Index, with the base year being 2006. The said issue fee shall be collected in the same manner as the license tax.

(d)

*Annual renewal.* Except as provided in subsections (1) or (2), the business license shall be renewed annually on or before the 31st day of January each year.

(1)

If the due date for payment of any business license falls on a weekend or a holiday recognized by the municipality from time to time, the due date shall automatically be extended until the next business day.

(2)

Insurance company annual license renewals shall be renewed in accordance with Code of Ala. § 11-51-122 which states that each year, each insurance company shall furnish the municipality a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year and shall accompany such statement with the amount of license tax due according to the licensing schedule. Failure to furnish such statement or to pay such sum shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code.

(3)

On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said

renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the municipality. Licensees are required to furnish the municipality any address changes for their business prior to December 1 in order for them to receive their notice.

(4)

Business license renewal payments received by the municipality shall be applied to the current renewal only when any and other debts the licensee owes to the municipality are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the municipal code.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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#### **Sec. 18-4. - License shall be location specific.**

(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.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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#### **Sec. 18-5. - Restriction on transfer of license.**

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.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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#### **Sec. 18-6. - Unlawful to do business without a license.**

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the municipality for which a license is required without first having procured a license. A violation of this article passed hereunder fixing a license shall be punishable by a fine not to

exceed the sum of \$500.00 for each offense, and a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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### **Sec. 18-7. - License must be posted.**

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.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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### **Sec. 18-8. - Duty to file report.**

(a)

It shall be the duty of every person subject to such license tax to render to the municipality on such forms as may be required, a sworn statement showing number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.

(b)

If the municipality determines that the amount of business license tax reported on or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.

(c)

If the amount of business license tax remitted by the taxpayer is undisputed by the municipality, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.

(d)

The municipality shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.

(e)(1)

If a taxpayer disagrees with a preliminary assessment as entered by the taxing jurisdiction, the taxpayer shall file a petition for review with the municipal license officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the license officer of the municipality shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the municipality to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to the assessment. The license officer shall issue findings of fact and law within 60 days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.

(2)

If the taxpayer disagrees with the license officer's findings of fact and law, the taxpayer may appeal to the municipal governing body, by filing a notice of appeal with the municipal clerk within 30 days after the findings have been issued. The appeal shall be in writing and shall set forth in reasonable detail the grounds on which the taxpayer disagrees with the license officer's findings of fact and law.

(3)

If a petition for review: a. is not timely filed, or b. is timely filed, and upon further review the license officer, or the administrative hearings officer or governing body of the municipality, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the taxing jurisdiction shall make the assessment final in the amount of business license tax due as computed by the taxing jurisdiction, with applicable penalty and interest.

(4)

A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of \$500.00 or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than \$500.00. In either case, at the option of the taxing jurisdiction, a copy of the final assessment may be delivered to the taxpayer by personal delivery.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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### **Sec. 18-9. - Duty to permit inspection and produce records.**

Upon demand by the designee of the municipality, it shall be the duty of all licensees to:

(a)

Permit the designee of the municipality to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said municipal designee to gain such information as may be necessary or convenient for determining the proper license classification, and determining the correct amount of license tax;

(b)

To furnish information during reasonable business hours, at the licensee's place of business, in the municipality or the police jurisdiction, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns and federal income tax returns.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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### **Sec. 18-10. - Unlawful to obstruct.**

It shall be unlawful for any person, or for any agent, servant or employee of such person, to fail or refuse to perform any duty imposed by this ordinance; nor shall any person, agent, servant or employee of such person obstruct or interfere with the designee of the municipality in carrying out the purposes of this article.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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**Sec. 18-11. - Privacy.**

(a)

It shall be unlawful for any person connected with the administration of this article to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports and memoranda of the taxpayer made pursuant to the provisions of this article, except to the mayor, the municipal attorney or others authorized by law to receive such information described herein.

(b)

It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer or any part of the license form, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the taxing jurisdiction, or upon order of any court, or as otherwise allowed in this article.

(c)

Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes may be disclosed to the municipality council upon their written request through the mayor's office. It shall be unlawful for any person to violate the provisions of the section.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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**Sec. 18-12. - Failure to file assessment.**

(a)

In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.

(b)

The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body on a day named not less than 20 days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.

(c)

If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.

(d)

A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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**Sec. 18-13. - Lien for non-payment of license tax.**

On all property, both real and personal, used in the business, the municipality shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by Alabama Code, § 11-51-44 (1975).

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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**Sec. 18-14. - Criminal penalties.**

Any person found guilty of violating any of the provisions of this ordinance shall be fined in an amount not less than \$50.00 and not more than \$500.00, and may also be sentenced to imprisonment for a period not exceeding six months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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**Sec. 18-15. - Civil penalties.**

In addition to the remedies provided by Alabama Code, § 11-51-150 (1975) et seq., the continued or recurrent performance of any act or acts within the corporate limits or within its police jurisdiction for which a license may be revoked or suspended under this article is hereby declared to be detrimental to the health, safety, comfort and convenience of the public and is a nuisance. The municipality, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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**Sec. 18-16. - Penalties and interest.**

(a)

All licenses not paid within 30 days from the date they fall due shall be increased by 15 percent for the first 30 days they shall be delinquent, or fraction thereof, and shall be measured by an additional 15 percent for a delinquency of 60 or more days, but this provision shall not be deemed to authorize the delay of 30 days in the payment of the license due, which may be enforced at once.

(b)

In the case of persons who began business on or after the first day of the calendar year, the license for such "new business" shall be increased by 15 percent for the first 15 days they shall be delinquent, and shall be measured by an additional 15 percent for a delinquency of 45 days or more.

(c)

All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one percent per month.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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**Sec. 18-17. - Prosecutions unaffected.**

The adoption of this article shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or

the enforcement of any forfeiture be in any manner affected by the adoption of this ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this ordinance be affected in any manner by its adoption.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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### **Sec. 18-18. - Procedure for denial of new application.**

- (a) The municipal designee shall have the authority to investigate all applications and may refer any application to the municipal governing body for a determination of whether such license should or should not be issued.
- (b) If the municipal governing body denies the issuance of any license referred to it, the municipal clerk shall promptly notify the applicant of the municipal governing body's decision.
- (c) If said applicant desires to appear before the municipal governing body to show cause why said license should be issued, he shall file a written notice with the municipal clerk, said notice to be filed within two weeks from the date of mailing by the municipal clerk of the notice of the denial of such license by the municipal governing body.
- (d) Upon receipt of said notice the municipal clerk shall promptly schedule a hearing to be held within 15 days from the date of receipt of such notice, before the municipal governing body and shall give the notice of the date, time and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his counsel, or both, and the municipal governing body shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the municipal governing body determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort and convenience of the inhabitants of the municipality said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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### **Sec. 18-19. - Procedure for revocation or suspension of license.**

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the municipal governing body for the violation by the licensee, his agent, servant, or employee of any provision of this article or of any ordinance of the municipality, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the municipal governing body if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the municipality or any criminal law of the State of Alabama; and shall also be subject to revocation by the municipal governing body if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive or other misleading information or omission of material fact.
- (b)



The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.

(c)

The municipal governing body shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten days before the day set for said hearing. At the hearing the municipal governing body shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation or the refusal of renewal, as the case may be.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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### **Sec. 18-20. - Refunds on overpayments.**

(a)

Any taxpayer may file a petition for refund with the municipality for any overpayment of business license tax erroneously paid to the municipality. If a final assessment for the tax has been entered by the municipality, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.

(b)

A petition for refund shall be filed with the municipality within two years from the date of payment of the business license tax, which is the subject of the petition.

(c)

The municipality shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the municipality. The taxpayer shall be notified of the municipality's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the municipality fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.

(d)

If the petition is granted or the municipality or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the municipality, together with interest to the extent provided for in Code of Ala. § 11-51-192. If the municipality determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the municipality against any outstanding tax liabilities due and owing by the taxpayer to the municipality, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the municipality, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.

(e)

A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the circuit court of the county in which the municipality denying the petition for refund is located. Said notice of appeal must be filed within two years from the date the petition was denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If any appeal is not filed with the appropriate circuit court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

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*(Ord. No. 2007-393, § 1, 11-13-07)*

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### **Sec. 18-21. - Delivery license.**

(a)

In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction.
- (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise.
- (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer.
- (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed \$75,000.00 during the license year.
- (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered.
- (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within ten days after any of said criteria have 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 \$75,000.00 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.

*(Ord. No. 2007-393, § 1, 11-13-07)*

**Sec. 18-22. - Schedule of license classifications and fees.**

<b>CODE</b>	<b>NAICS TITLES/BUSINESS LICENSE CODES</b>	<b>FEE</b>
<b>7211</b>	<b>Accommodations—Hotels, Motels and Similar Facilities</b>	
	<b>First 10 rooms</b>	<b>\$ 100.00</b>
	<b>Over 10 rooms-each</b>	<b>\$ 5.00</b>

	Maximum amount	\$ 500.00
7212	Accommodations—Trailer Park, RV Park and Similar	
	1 to 25 spaces	\$ 37.50
	26 to 50 spaces	\$ 50.00
	51 to 100 spaces	\$ 75.00
	101 to 150 spaces	\$100.00
	Over 150 spaces	\$125.00
5412	Accountants/CPAs—Individual Professional License	\$ 100.00
112	Animal Production	\$ 200.00
1159	Agriculture & Forestry – All Other	\$ 100.00
561	Administrative Services	\$ 100.00
481	Airline Transportation	\$ 200.00
31212	Alcoholic Beverage Manufacturing	
	See City of Dothan Code of Ordinances Section 6-65.	
62191	Ambulance Company and/or Services	
	First ambulance	\$ 35.00
	Each additional ambulance	\$ 10.00
9103	Amusement Devices	
	First 5 machines, each	\$ 7.50
	All over 5 machines, each	\$ 5.00
713	Amusement	\$ 100.00
1152	Animal Production Services	\$ 100.00
315	Apparel Manufacturing	\$ 200.00
335	Appliance Manufacturing	\$ 200.00
7131	Arcades	
	First 5 machines, each	\$ 7.50
	All over 5 machines, each	\$ 5.00
5413	Architect – Individual Professional License	\$ 250.00
711	Arts and Sports	\$ 100.00
5411	Attorney/Lawyers – Individual Professional License	
	Individual License	\$ 225.00
	Inactive	\$ 112.50

<b>4231</b>	<b>Automobile Wholesaler</b>	
	Gross Sales less than \$100,000.00	\$ 200.00
	Gross Sales \$100,000.00 and less than \$200,000.00	\$ 400.00
	Gross Sales \$200,000.00 and over	\$ 600.00
	<b>B</b>	
<b>812997</b>	<b>Bail Bonding Service</b>	<b>\$ 300.00</b>
	See City of Dothan Code of Ordinances Section 18-51 et seq. for regulations.	
<b>81211</b>	<b>Barber and Beauty Shops</b>	
	First chair set up, whether used or not	\$ 35.00
	Each additional chair set up, whether used or not	\$ 15.00
<b>312</b>	<b>Beverage Manufacturing</b>	
	Where gross receipts are less than \$200,000.00	\$ 400.00
	Where gross receipts are \$200,000.00 or over	\$ 600.00
<b>9102</b>	<b>Billiard Tables</b>	
	First Table	\$ 75.00
	Each additional Table	\$ 25.00
	See City of Dothan Code of Ordinances Section 18-186 et seq. for regulations.	
<b>621991</b>	<b>Blood and Organ Banks</b>	<b>\$ 50.00</b>
<b>71395</b>	<b>Bowling Center</b>	<b>\$ 300.00</b>
<b>515</b>	<b>Broadcasting – Except Internet</b>	<b>\$ 150.00</b>
<b>51511</b>	<b>Broadcasting Company – Radio</b>	<b>\$ 150.00</b>
<b>51512</b>	<b>Broadcasting Company – Television</b>	<b>\$ 300.00</b>
<b>487990</b>	<b>Buggy Rides</b>	<b>\$ 50.00</b>
	Police Department Permit Required.	
<b>444</b>	<b>Building Materials and Gardening Equipment Dealers</b>	
	(1) First \$100.00 stock carried	\$ 10.00
	(2) From \$101.00 stock to not over \$150.00	\$ 20.00
	(3) From \$151.00 stock to not over \$250.00	\$ 30.00
	(4) From \$251.00 stock to not over \$500.00	\$ 50.00
	(5) From \$501.00 stock to not over \$1,000.00	\$ 75.00
	(6) Each additional \$1,000.00	\$ 15.00
	<b>C</b>	

711190	Carnivals, Circuses and Similar Entertainment	
	7 Days or More – For Profit or Non Profit	\$1,000.00
	Less Than 7 Days - For Profit	\$ 250.00
	Less Than 7 Days - Non Profit	\$ 100.00
7223	Caterers and/or Mobile Food Services	\$ 50.00
	Letter of Authorization from Property Owner for Mobile Food Service	
	Health Department Permit Required	
812220	Crematory/Cemetery – Except Combined With Funeral Home	\$ 100.00
	State Board of Funeral Service Certification required.	
325	Chemical Manufacturing	
	(1) Total sales less than 5,000 tons per year	\$ 150.00
	(2) Total sales 5,000 to 10,000 tons per year	\$ 200.00
	(3) Total sales 10,000 to 15,000 tons per year	\$ 300.00
	(4) Total sales 15,000 tons per year and over	\$ 400.00
	Provided, chemical manufacturers shall not be required to take out and pay dealer's license and providing, further, that new manufacturers or dealers shall pay the minimum required in this subsection; the maximum to be determined upon the tonnage on December 31 following.	
	State Department of Agriculture License required.	
62131	Chiropractor – Individual Professional License	\$ 200.00
448	Clothing Store and Accessories	
	(1) First \$100.00 stock carried	\$ 10.00
	(2) From \$101.00 stock to not over \$150.00	\$ 20.00
	(3) From \$151.00 stock to not over \$250.00	\$ 30.00
	(4) From \$251.00 stock to not over \$500.00	\$ 50.00
	(5) From \$501.00 stock to not over \$1,000.00	\$ 75.00
	(6) Each additional \$1,000.00	\$ 15.00
722411	Club Retail Liquor	
	See City of Dothan Code of Ordinances Section 6-65.	
334	Computer Manufacturing	\$ 200.00
5415	Computer Programmer – Individual Professional License	\$ 100.00
23899	Contractor – All Other Specialty Trade	\$ 150.00
	Surety Bond Required - \$2,000	
23835	Contractor – Finish Carpentry	\$ 150.00
	Surety Bond Required - \$2,000	

23811	Contractor – Poured Concrete Foundation and Structure	\$ 150.00
	Surety Bond Required - \$2,000	
23831	Contractor – Drywall and Insulation	\$ 150.00
	Surety Bond Required - \$2,000	
23821	Contractor – Electrical	\$ 150.00
	State Certification Required	
	Surety Bond Required - \$5,000	
23833	Contractor – Flooring	\$ 150.00
	Surety Bond Required - \$2,000	
23813	Contractor – Framing	\$ 150.00
	Surety Bond Required - \$2,000	
2361	Contractor – General – Residential Bldg./Housing Construction	\$ 150.00
	(Greater than \$10,000)	
	State Certification Required	
	Surety Bond Required - \$10,000	
2362	Contractor – General – Non-Residential/Comm. Bldg. Construction	\$ 150.00
	(Greater than \$50,000)	
	State Certification Required	
	Surety Bond Required - \$10,000	
23815	Contractor – Glass and Glazing	\$ 150.00
	Surety Bond Required - \$2,000	
237	Contractor – Heavy Construction	\$ 150.00
	State Certification Required	
	Surety Bond Required - \$10,000	
23820	Contractor - Home Security Systems – Installation Only	\$ 150.00
	Must have Police Department Approval	
23814	Contractor – Masonry	\$ 150.00
	Surety Bond Required - \$2,000	
23819	Contractor – Other Foundation, Structure, and Building Exterior	\$ 150.00
	Surety Bond Required - \$2,000	
23829	Contractor – Other Building Equipment Contractors	\$ 150.00
	Surety Bond Required - \$2,000	
23839	Contractor – Other Building Finishing	\$ 150.00
	Surety Bond Required - \$2,000	

23832	Contractor – Painting and Wall Covering	\$ 150.00
23822	Contractor – Plumbing, Heating, and Air-Conditioning	\$ 150.00
	State Certification Required	
	Surety Bond Required - \$5,000	
	State Fire Marshall Certification Required for Fire Sprinkler Installation	
23816	Contractor – Roofing	\$ 150.00
	Surety Bond Required - \$2,000	
23817	Contractor – Siding	\$ 150.00
	Surety Bond Required - \$2,000	
23891	Contractor – Site Preparation	\$ 150.00
	Surety Bond Required - \$2,000	
23812	Contractor – Structural Steel and Precast Concrete	\$ 150.00
	Surety Bond Required - \$2,000	
23834	Contractor – Tile and Terrazzo	\$ 150.00
	Surety Bond Required - \$2,000	
1151	Cotton Gin - Each	\$ 50.00
492	Courier Service	\$ 50.00
5222	Credit Services	\$ 100.00
	D	
624411	Day Care Facility - Child	
	(1) More than 2 but less than 6 children	\$ 25.00
	(2) More than 6 children	\$ 75.00
	Proof of State Certification when required by state law.	
	Health Department Permit or Inspection required.	
62442	Day Care Facility – Adult	\$ 50.00
	Proof of State Certification when required by state law.	
	Health Department Permit or Inspection required.	
9991	Delivery License	\$ 100.00
6212	Dentist – Individual Professional License	\$ 250.00
5221	Depository Institutions – Main and Branch Office	\$ 125.00
561611	Detective or Investigator – Individual License	\$ 100.00
	See City of Dothan Code of Ordinances Section 18-75 et seq. for regulations.	

<b>4543</b>	<b>Direct Sales</b>	<b>\$ 100.00</b>
	See City of Dothan Code of Ordinances Section 18-176 et seq. for regulations.	
<b>81232</b>	<b>Dry Cleaning and Laundry Service – Except Coin Operated</b>	
	Drop off and pick up only	<b>\$ 35.00</b>
	First pressing machine	<b>\$ 25.00</b>
	Each additional machine	<b>\$ 12.00</b>
<b>81231</b>	<b>Dry Cleaning and Laundry Service – Coin Operated</b>	
	1 to 10 machines	<b>\$ 40.00</b>
	11 to 20 machines	<b>\$ 75.00</b>
	Over 20 machines	<b>\$ 100.00</b>
	E	
<b>611</b>	<b>Educational Services</b>	<b>\$ 100.00</b>
<b>4541</b>	<b>Electronic Shopping</b>	<b>\$ 50.00</b>
<b>443</b>	<b>Electronic and Appliance Store</b>	
	(1) First \$100.00 stock carried	<b>\$ 10.00</b>
	(2) From \$101.00 stock to not over \$150.00	<b>\$ 20.00</b>
	(3) From \$151.00 stock to not over \$250.00	<b>\$ 30.00</b>
	(4) From \$251.00 stock to not over \$500.00	<b>\$ 50.00</b>
	(5) From \$501.00 stock to not over \$1,000.00	<b>\$ 75.00</b>
	(6) Each additional \$1,000.00	<b>\$ 15.00</b>
<b>54133</b>	<b>Engineer – Individual Professional License</b>	<b>\$ 250.00</b>
	State Certification Required	
<b>561710</b>	<b>Exterminating Company</b>	<b>\$ 100.00</b>
	Bond Required by State Law.	
	F	
<b>111</b>	<b>Farming and Crop Production</b>	<b>\$ 100.00</b>
<b>114</b>	<b>Fishing &amp; Hunting</b>	<b>\$ 50.00</b>
<b>445</b>	<b>Food and Beverage Stores</b>	
	(1) First \$100.00 stock carried	<b>\$ 10.00</b>
	(2) From \$101.00 stock to not over \$150.00	<b>\$ 20.00</b>
	(3) From \$151.00 stock to not over \$250.00	<b>\$ 30.00</b>
	(4) From \$251.00 stock to not over \$500.00	<b>\$ 50.00</b>
	(5) From \$501.00 stock to not over \$1,000.00	<b>\$ 75.00</b>



	(6) Each additional \$1,000.00	\$ 15.00
311	Food Manufacturing	\$ 200.00
1153	Forestry Services	\$ 100.00
812998	Fortune Teller or Clairvoyant – Individual Reader License	\$ 100.00
525	Funds, Trusts, and Other Financial Agencies	\$ 100.00
81221	Funeral Services	\$ 250.00
	In addition to the above, caskets, coffins and burial supplies carried in stock shall be as follows:	
	(1) First \$100.00 stock carried	\$ 10.00
	(2) From \$101.00 stock to not over \$150.00	\$ 20.00
	(3) From \$151.00 stock to not over \$250.00	\$ 30.00
	(4) From \$251.00 stock to not over \$500.00	\$ 50.00
	(5) From \$501.00 stock to not over \$1,000.00	\$ 75.00
	(6) Each additional \$1,000.00	\$ 15.00
337	Furniture Manufacturing	\$ 200.00
	G	
447	Gasoline Retail – With or Without Convenience Store	
	First Pump	\$ 30.00
	Each Additional Pump	\$ 10.00
452	General Merchandise Store	
	(1) First \$100.00 stock carried	\$ 10.00
	(2) From \$101.00 stock to not over \$150.00	\$ 20.00
	(3) From \$151.00 stock to not over \$250.00	\$ 30.00
	(4) From \$251.00 stock to not over \$500.00	\$ 50.00
	(5) From \$501.00 stock to not over \$1,000.00	\$ 75.00
	(6) Each additional \$1,000.00	\$ 15.00
9992	Going Out Of Business License	
	(1) Not more than 30 consecutive calendar days following issuance	\$ 150.00
	(2) Not more than 60 consecutive calendar days following issuance	\$ 300.00
	See City of Dothan Code of Ordinances Section 18-121 et seq. for regulations.	
561612	Guard Services	
	Where 2 and less than 4 workers	\$ 50.00
	Where 4 and less than 7 workers	\$ 75.00
	Where 7 and less than 11 workers	\$ 100.00

	Where 11 or more workers	\$ 125.00
	For each additional worker in excess of 11	\$ 5.00
	H	
621399	Health Practitioner – All Other – Individual Professional License	\$ 100.00
446	Health and Personal Care Store	
	(1) First \$100.00 stock carried	\$ 10.00
	(2) From \$101.00 stock to not over \$150.00	\$ 20.00
	(3) From \$151.00 stock to not over \$250.00	\$ 30.00
	(4) From \$251.00 stock to not over \$500.00	\$ 50.00
	(5) From \$501.00 stock to not over \$1,000.00	\$ 75.00
	(6) Each additional \$1,000.00	\$ 15.00
621	Healthcare Services	\$ 100.00
442	Home Furnishings	
	(1) First \$100.00 stock carried	\$ 10.00
	(2) From \$101.00 stock to not over \$150.00	\$ 20.00
	(3) From \$151.00 stock to not over \$250.00	\$ 30.00
	(4) From \$251.00 stock to not over \$500.00	\$ 50.00
	(5) From \$501.00 stock to not over \$1,000.00	\$ 75.00
	(6) Each additional \$1,000.00	\$ 15.00
622	Hospital	
	20 beds or less	\$ 100.00
	21 to 50 beds	\$ 150.00
	51 to 75 beds	\$ 300.00
	Over 75 beds	\$ 500.00
	I	
9995	Importer's License – Alcoholic Beverages	
	See City of Dothan Code of Ordinances Section 6-65.	
519	Information Services and Data Processing	\$ 100.00
524	Insurance Carriers and Related Activities	Maximum Allowed by State Code
5241	Insurance Company and/or Agent	Maximum Allowed by State Code
524128	Insurance All Other Coverage	

	<p>(1) Each person doing any kind of insurance business other than Fire and Marine shall pay a flat fee of \$50.00 plus \$1.00 on each \$100.00 and major fraction thereof of the gross premiums, less the premiums returned by cancellation or policies issued in the preceding calendar year within the city. Gross premiums shall be those premiums received from policies issued during the preceding calendar year and all premiums received for policies in the years prior to the preceding year when, during the preceding calendar year, such policies have been endorsed making changes in the coverage of property or persons insured. Provided that this shall not apply to Knights of Pythias, Odd Fellows and other such incorporated fraternal orders. If no business has been done in the city during the preceding calendar year, a flat sum of \$50.00 shall be paid and adjusted at the expiration of the year according to the amount due for other insurance required in this subsection. Any overpayment shall be refunded by the city.</p>	
	<p>(2) Persons writing their own insurance shall pay the same license as other agents or agencies, provided new companies shall pay \$35.00, to be adjusted at the end of the year.</p>	
	<p>(3) Each person or company doing an insurance business shall, on or before March 15, furnish the city clerk in writing a duly certified statement showing the full and true amount of gross premiums received during the preceding calendar year.</p>	
	<p>(4) Nonprofit, hospital plans are exempt pursuant to Code of Ala. 1975, § 10-4-107.</p>	
<b>524126</b>	<b>Insurance Fire Coverage</b>	
	<p>(1) Any fire or marine insurance company or mutual aid associations doing business in the city shall pay \$4.00 on each \$100.00 and major fraction thereof of the gross premiums on policies issued during the preceding calendar year on property located within the city, less returned premiums. Gross premiums shall be those premiums received from policies issued during the preceding calendar year and all premiums received for policies issued in the years prior to the preceding calendar year when, during the preceding calendar year, such policies have been endorsed making changes in the coverage of property or persons insured. If no business has been done in the city during the preceding calendar year, a flat sum of \$100.00 shall be paid; and at the end of the first calendar year in which such new business is commenced, the license for such calendar year shall be calculated as set forth in this subsection, and the \$100.00 applied as a credit against such first-year license. Any overpayment shall be refunded by the city.</p>	
	<p>(2) Persons writing their own insurance shall pay the same license as other agents or agencies, provided new companies shall pay \$35.00, to be adjusted at the end of the year.</p>	
	<p>(3) Each person or company doing an insurance business shall, on or before March 15, furnish the city clerk in writing a duly certified statement showing the full and true amount of gross premiums received during the preceding calendar year.</p>	
	<p>(4) Nonprofit, hospital plans are exempt pursuant to Code of Ala. 1975, § 10-4-107.</p>	
<b>516</b>	<b>Internet Publishing and Broadcasting</b>	<b>\$ 100.00</b>

	L	
561730	Landscape Service	\$ 100.00
	Subject to State Dept. of Agriculture Requirements	
316	Leather and Allied Products Manufacturing	\$ 200.00
561622	Locksmith Services – Except Sales	\$ 25.00
1133	Logging	\$ 300.00
722410	Lounge Retail Liquor	
	See City of Dothan Code of Ordinances Section 6-65.	
	M	
333	Machinery Manufacturing	\$ 200.00
551	Management Company	\$ 100.00
62133	Mental Health Practitioner – Individual Professional License	\$ 100.00
332	Metal Fabrication	\$ 200.00
331	Metal Manufacturing	\$ 200.00
212	Mining (except for oil and gas) – all related mining activities	\$ 500.00
213	Mining Support Services	\$ 500.00
339	Miscellaneous Manufacturing	\$ 200.00
453	Miscellaneous Store Retailers	
	(1) First \$100.00 stock carried	\$ 10.00
	(2) From \$101.00 stock to not over \$150.00	\$ 20.00
	(3) From \$151.00 stock to not over \$250.00	\$ 30.00
	(4) From \$251.00 stock to not over \$500.00	\$ 50.00
	(5) From \$501.00 stock to not over \$1,000.00	\$ 75.00
	(6) Each additional \$1,000.00	\$ 15.00
453930	Mobile Home Dealers	\$ 225.00
512	Motion Picture and Recording Industry	\$ 100.00
51213	Motion Picture Exhibition – Theatres and Drive-Ins	\$ 500.00
4411	Motor Vehicle – New and/or Used	
	Gross Sales less than \$100,000.00	\$ 200.00
	Gross Sales \$100,000.00 and less than \$200,000.00	\$ 400.00
	Gross Sales \$200,000.00 and over	\$ 600.00
441990	Motor Vehicle – Off Site Sale – New and/or Used	\$ 200.00

	See State Code Section 40-12-395 for regulations.	
<b>4413</b>	<b>Motor Vehicle – Parts and Accessories</b>	
	(1) Minimum up to \$1,000.00 stock	\$ 75.00
	(2) Each additional \$1,000.00	\$ 15.00
<b>712</b>	<b>Museums</b>	\$ 100.00
	N	
<b>451212</b>	<b>News Stand</b>	\$ 25.00
<b>5111</b>	<b>Newspaper Publishing</b>	
	(1) Daily, where gross receipts are not over \$200,000.00	\$ 500.00
	(2) Daily, where gross receipts are over \$200,000.00	\$ 750.00
	(3) Semiweekly	\$ 100.00
	(4) Weekly	\$ 50.00
	(5) Monthly	\$ 25.00
	(6) Job printing in connection with subsections (1) through (5)	\$ 100.00
<b>327</b>	<b>Nonmetallic Manufacturing</b>	\$ 200.00
<b>623</b>	<b>Nursing Care</b>	
	Not over 75 beds	\$ 100.00
	Over 75 beds	\$ 150.00
	O	
<b>9105</b>	<b>Office Location Only License</b>	\$ 50.00
<b>2111</b>	<b>Oil &amp; Gas Extraction</b>	\$ 500.00
	Per Well	
<b>62132</b>	<b>Optometrist – Individual Professional License</b>	
	Individual License	\$ 150.00
	For manufacturing and grinding lenses in addition to above	\$ 50.00
<b>314</b>	<b>Other Manufacturing</b>	\$ 200.00
	P	
<b>322</b>	<b>Paper Manufacturing</b>	\$ 200.00
<b>812930</b>	<b>Parking Lot</b>	
	Up to 50,000 sq. ft.	\$ 50.00
	Over 50,000 sq. ft.	\$ 75.00
<b>485113</b>	<b>Passenger Transportation – Bus Terminals</b>	Maximum Allowed by State Code

485	Passenger Transportation – Charter/Other Vehicle Transit Services	\$ 200.00
48532	Passenger Transportation – Limousine Service	
	5 passengers or less – each vehicle	\$ 50.00
	Over 5 passengers – each vehicle	\$ 100.00
	Must comply with ALDOT Requirements	
	For Regulatory Provisions see City of Dothan Code of Ordinances - Chapter 110	
48531	Passenger Transportation – Taxi Cab	\$ 50.00
	Per Cab	
52229	Pawn Shop	\$ 400.00
	See City of Dothan Code of Ordinances Section 18-241 et seq. for regulations.	
454391	Peddlers License - Local	\$ 100.00
	See City of Dothan Code of Ordinances Section 18-176 et seq. for regulations.	
454392	Peddlers License – Itinerant – Transient Merchant	
	See City of Dothan Code of Ordinances Article XIII for fees and regulations.	
812	Personal Service – All Other	\$ 50.00
324	Petroleum & Coal Manufacturing	\$ 200.00
62134	Physical, Occupational, Speech Therapist, Audiologist – Individual Professional License	\$ 50.00
6211	Physician – Individual Professional License	\$ 350.00
326	Plastic and Rubber Manufacturing	\$ 200.00
62139	Podiatrist – Individual Professional License	\$ 350.00
323	Printing	\$ 100.00
454394	Produce & Fruit Dealers	\$ 50.00
541	Professional Services – Other Prof., Scientific and Technical	\$ 100.00
511	Publishing Industries, Except Internet	\$ 100.00
	R	
482	Rail Transportation	Maximum Allowed by State Code
	Code of Alabama Section 11-51-124.	
531	Real Estate – Management, Appraisers, etc.	\$ 100.00

5312	Real Estate Office – Agents and Brokers	\$ 100.00
5311	Real Estate Rental or Leasing – Residential - per unit	\$ 2.00
	Each person engaged in the business of renting, leasing or subletting real estate for residential purposes, in excess of three units, shall pay to the city a license tax	
621498	Recovery or Rehabilitation Center	
	20 beds or less	\$ 100.00
	21 to 50 beds	\$ 150.00
	51 to 75 beds	\$ 300.00
	Over 75 beds	\$ 500.00
5321	Rental or Leasing - Vehicle	\$ 150.00
532	Rental or Leasing - Tangible Property	\$ 100.00
8111	Repair and Maintenance – Garages, Auto, Paint/Body	
	Where no help is employed	\$ 30.00
	Where 3 men or less are employed	\$ 50.00
	Where 4 to 6 men are employed	\$ 100.00
	Where more than 6 men are employed	\$ 150.00
8112	Repair and Maintenance – All Electronic Equipment	\$ 50.00
8114	Repair and Maintenance – All Appliances, Home & Garden Equipment, Upholstery, Footwear, Leather, etc.	\$ 50.00
811	Repair and Maintenance Not Elsewhere Classified	\$ 50.00
7221	Restaurant – Full Service	\$ 200.00
	Health Department Permit Required.	
7222	Restaurant – Limited Facility or Service	\$ 100.00
722111	Restaurant Retail Liquor	
	See City of Dothan Code of Ordinances Section 6-65.	
445310	Retail Beer – (Off Premises Only)	
	See City of Dothan Code of Ordinances Section 6-65.	
445311	Retail Table Wine – (Off Premises Only)	
	See City of Dothan Code of Ordinances Section 6-65.	
722112	Retail Wine (On or Off Premises)	
	See City of Dothan Code of Ordinances Section 6-65.	
722113	Retail Beer (On or Off Premises)	
	See City of Dothan Code of Ordinances Section 6-65.	

	<b>S</b>	
<b>523</b>	<b>Securities, Commodities and Other Financial Services</b>	<b>\$ 100.00</b>
<b>561621</b>	<b>Security Alarm Systems Installation</b>	<b>\$ 100.00</b>
	<b>Combined with Sales, Repair, or Monitoring</b>	
<b>487</b>	<b>Sightseeing Transportation</b>	<b>\$ 200.00</b>
<b>624</b>	<b>Social Assistance Centers – All Types</b>	<b>\$ 100.00</b>
<b>454393</b>	<b>Solicitors Permit</b>	<b>\$ 3.00</b>
	<b>See City of Dothan Code of Ordinances Section 18-176 et seq. for regulations.</b>	
<b>722414</b>	<b>Special Events Retail License</b>	
	<b>See City of Dothan Code of Ordinances Section 6-65.</b>	
<b>722412</b>	<b>Special Retail License – Thirty days or less</b>	
	<b>See City of Dothan Code of Ordinances Section 6-65.</b>	
<b>722413</b>	<b>Special Retail License – More than 30 days</b>	
	<b>See City of Dothan Code of Ordinances Section 6-65.</b>	
<b>451</b>	<b>Sporting Goods and Hobbies</b>	
	<b>(1) First \$100.00 stock carried</b>	<b>\$ 10.00</b>
	<b>(2) From \$101.00 stock to not over \$150.00</b>	<b>\$ 20.00</b>
	<b>(3) From \$151.00 stock to not over \$250.00</b>	<b>\$ 30.00</b>
	<b>(4) From \$251.00 stock to not over \$500.00</b>	<b>\$ 50.00</b>
	<b>(5) From \$501.00 stock to not over \$1,000.00</b>	<b>\$ 75.00</b>
	<b>(6) Each additional \$1,000.00</b>	<b>\$ 15.00</b>
<b>54137</b>	<b>Surveyor – Individual Professional License</b>	<b>\$ 100.00</b>
	<b>State Certification Required</b>	
	<b>T</b>	
<b>81149</b>	<b>Tailor Shop – Alterations Only</b>	<b>\$ 10.00</b>
<b>812199</b>	<b>Tattoo Parlor</b>	<b>\$ 100.00</b>
	<b>Health Department Permit required.</b>	
<b>517</b>	<b>Telecommunications – Cellular and Other Wireless, Paging</b>	<b>\$ 100.00</b>
<b>51711</b>	<b>Telecommunications – Telephone Local</b>	
	<b>Maximum Allowed by State Code</b>	
<b>51712</b>	<b>Telecommunications – Telephone Long Distance</b>	
	<b>Maximum Allowed by State Code</b>	



51713	Telecommunications – Resellers of Service	\$ 200.00
5175	Telecommunications – Cable/Other Program Distribution	
	Maximum Allowed by State Code	
313	Textile Manufacturing	\$ 200.00
1131	Timber Track Operations	\$ 100.00
336	Transportation Manufacturing	\$ 200.00
9993	Tree Cutting	\$ 50.00
	See City of Dothan Code of Ordinances Section 18-226 et seq. for regulations.	
484	Truck Transportation - Local, long-distance, freight, moving, and storage	\$ 100.00
	See State Code for Additional Regulations.	
4841	Truck Transportation – Terminal/Common/Contract Carrier	
	Maximum Allowed by State Code	
	U	
9997	Unclassified Miscellaneous Business Services	\$ 50.00
	Not Elsewhere Classified	
9998	Unclassified Miscellaneous Personal Services	\$ 50.00
	Not Elsewhere Classified	
9994	Use of Streets License	\$ 50.00
	Police Department Approval Required.	
2211	Utilities – electric power or light company	
	Maximum Allowed by State Code	
2212	Utilities – natural gas company	
	Maximum Allowed by State Code	
2213	Utilities – water, sewage treatment, steam, and other	
	Maximum Allowed by State Code	
2219	Utilities – All Other	
	Maximum Allowed by State Code	
	V	
9101	Vending Machines – Number of Machines	
	First 5 machines, each	\$ 7.50
	All over 5 machines, each	\$ 5.00
4542	Vending Machine Sales	\$ 100.00

54194	Veterinarian – Individual Professional License	\$ 250.00
	W	
493190	Warehouse – Alcoholic Beverages	
	See City of Dothan Code of Ordinances Section 6-65.	
493	Warehousing and Storage	
	Not over 20,000 sq. ft.	\$ 75.00
	Each additional 10,000 sq. ft. or major fraction thereof	\$ 37.50
562	Waste Management Services	\$ 100.00
	Surety Bond Required - \$2,000	
483	Water Transportation Company	\$ 100.00
424810	Wholesale Beer	
	See City of Dothan Code of Ordinances Section 6-65.	
424821	Wholesale Beer and Wine	
	See City of Dothan Code of Ordinances Section 6-65.	
424822	Wholesale Liquor	
	See City of Dothan Code of Ordinances Section 6-65.	
423	Wholesale Trade – Durable - Other	\$ 200.00
4247	Wholesale Trade - Gasoline Distributor	
	Inside city:	
	First storage tank	\$ 150.00
	Each additional storage tank	\$ 75.00
	Outside city, delivering gasoline or any kind of fuel in wholesale quantity, within the City of Dothan	\$ 300.00
424	Wholesale Trade – Non-Durable - Other	\$ 200.00
424820	Wholesale Wine	
	See City of Dothan Code of Ordinances Section 6-65.	
321	Wood Manufacturing	\$ 200.00
9996	Wrecker Company	\$ 50.00