

TOWN OF ECLECTIC BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: 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.

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	SCHEDULE
111998	Farming and Crop Production- agriculture, crop production, nursery, fruit, growers	A
112990	Animal Production- dairy, cattle, ranching, sheep, chickens, poultry	A
113110	Forestry- logging, forestry, timber track operations, timber mgt.	A
114119	Fishing & Hunting- hunting and trapping, finfish, shellfish, supplies	A
115114	Agriculture Support- cotton gins, farm mgt, post harvest activities	A
211111	Oil and Gas extraction- natural gas liquid extraction, crude extraction	A
212299	Mining- (except for oils and gas) all related mining activities	A
213112	Mining support services- for oil and gas mining activities, oil/gas wells	A
221122	Utilities - electric power or light company - state regulated	G
221210	Utilities - natural gas company - state regulated	G
221310	Utilities - water, sewage treatment, steam and other	G
236220	Contractors - <u>general contractors</u> - commercial bldg, residential, subdivisions	A
237990	Contractors - <u>heavy construction</u> - highway, bridge, street, water, sewer	A
238320.01	Contractors - <u>specialty trade</u> - plumbing, heating & air conditioning	A
238320	Contractors - <u>specialty trade</u> - painting & wall covering	A
238210	Contractors - <u>specialty trade</u> - electrical contractors	A
238140	Contractors - <u>specialty trade</u> - masonry & stone contractors	A
238310	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	A
238430	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	A
238350	Contractors - <u>specialty trade</u> - carpentry contractors	A
238330	Contractors - <u>specialty trade</u> - floor coverings/all types	A
238160	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	A
238110	Contractors - <u>specialty trade</u> - concrete contractors	A
238115	Contractors - <u>specialty trade</u> - water well drilling & irrigation	A
238120	Contractors - <u>specialty trade</u> - structural steel erection/framing	A
238150	Contractors - <u>specialty trade</u> - glass & glazing contractors	A
238910	Contractors - <u>specialty trade</u> - excavation & site development, wrecking & demolition	A
238290	Contractors - <u>specialty trade</u> - bldg equipment &	A

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	mechanical installation	
238130	Contractors - specialty trade –non-general and non-heavy	A
311991	Food Mfg -meat, seafood, grain, fruit, dairy, animal, poultry processing	A
312212	Beverage Mfg - all types of soft drinks, bottled water, breweries, ice	A
312121	Beer – on/off premise	H
312122	Beer - off premise	H
312131	Wine – on/off premise	H
312131.01	Wine-off premise	H
312132	Beer & Wine - wholesale distributor	H
312141	Alcohol - state regulated through ABC	H
313112	Textile Mfg -fabric, yarn, carpet, canvas, rope, twine, fabric mills	S
314129	Other Mfg -mill operations not covered in 313, rugs, linens, curtains	S
315999	Apparel Mfg - women, men, children, hosiery, lingerie, outerwear, accessories	S
316993	Leather and Allied Products Mfg - shoes, luggage, handbag, related products, all footwear	S
321999	Wood Mfg - sawmills, wood preservation, veneer, trusses, millwork	S
322229	Paper Mfg -pulp, paper and converted products, stationary, tubes, cores,	S
323110	Printing - screen, quick, digital, books, lithographic, handbills, comm.	A
324199	Petroleum and Coal Mfg -asphalt, grease, roofing, paving products	A
325998	Chemical Mfg -of fertilizer, wood, pesticide, paint, soap, resin	S
326291	Plastic and Rubber Mfg - tires, pipes, hoses, belts, bottles, sheet, wrap, film	S
327331	Nonmetallic Mfg - glass, cement, lime, pottery, ceramic, rock, tile	S
331521	Primary Metal Mfg -iron, steel, aluminum, wire, copper, foundries	S
332999	Metal Fabrication - cutlery, structural, ornamental, machine shops	S
333990	Machinery Mfg -office machinery, industrial, engines, farm, HVAC	S
334419	Computer & Electronic Mfg -audio, video, circuit boards, peripherals	A
335211	Appliance Mfg -small appliance, lighting, electrical, battery, freezer	A
336112	Transportation Mfg – manufacturing, auto, truck, trailer, motor home, boat, ship	A

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337129	Furniture Mfg - cabinets, office, household, beds, medical, kitchen	A
339999	Miscellaneous Mfg - specialty mfg. not defined in separate categories	A
421990	Wholesale Trade - durable, vehicle, machinery, equipment, furniture	A
422720	Wholesale Trade - wholesale gasoline distributor	A
424990	Wholesale Trade -non-durable, paper, apparel, grocery, beverages, dairy	A
441310	Motor Vehicle & Parts - auto, motorcycle, boat, parts & accessories	A
441110	Motor Vehicles - new and/or used –Autos, boats, motorcycles-dealerships & lots	A
442110	Furniture - furniture, home furnishings, stores, floor coverings, window	A
443112	Electronic & Appliance Store - household, radio, television, computers	A
444130	Building Materials - hardware, paint, wallpaper, nursery	A
445120	Food & Beverage Stores - grocery, convenience store, markets	A
445310	Package Stores - selling beer, wine & liquor plus general mdse-must also purchase 312122 ,312131.01 and 312141	A
446110	Health and Personal Care Stores - drug, pharmacy, cosmetic, optical, health food	A
447110	Gasoline Retail - selling gasoline with or without convenience stores	A
448130	Clothing & Accessories - men, women, children, infant, shoe, jewelry	A
451110	Sporting Goods & Hobbies - toy, fish, gun, books, games	A
452990	General Merchandise Store - department, warehouse clubs	A
453212	Used Merchandise Stores -books, misc, consignment, flea market	A
453220	Miscellaneous Retailers - florist, gift, novelty, pet, art, tobacco, used mdse	A
454210	Non-Store Retailers - vending machine operators, direct selling, mail order	A
454391	Non-Store Retailers – peddlers license/ local peddler	I
481111	Air Transportation -airline tickets, shipping, freight, charters service	A
482110	Rail Transportation -transportation, ticket offices, state regulated	11-51-124
483212	Water Transportation - coastal, freight forwarders, inland, passenger	A
484110	Truck Transportation - local, long-distance, freight, moving & storage	A

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484230	Truck Transportation -terminal, state regulated	37-3-33
485113	Passenger Transportation - charter & other vehicle transit services	A
485114	Passenger Transportation -bus terminals, state regulated	37-3-33
485320	Passenger Transportation - taxi cabs, limousine service, buggy, charters	J
485321	Passenger Transportation - number of taxis, cabs, limousines, or buggies	J
487990	Sightseeing - scenic & sightseeing, land, air, water, special trans	A
492110	Couriers - couriers, local messengers, services, local delivery services	A
493110	Warehousing & Storage - distribution, household, refrigerated, special	A
511110	Publishing Industries except Internet - newspaper, book, periodical, databases, software	A
512131	Motion Pictures - theatres, videos, recording, drive-ins, sound studios	A
515112	Broadcasting - radio & television stations	A
517310	Telecommunications - telephone local per 11-51-128	K
517320	Telecommunications - telephone long distance per 11-51-128	K
517322	Telecommunications - cellular & other wireless, paging	K
517315	Telecommunications - resellers of service, retailer	K
519190	Information Services - all types of information services	A
522110	Bank Main Office - not branch location or ATM	U
522111	Bank Branch or ATM - not main office of bank	U
522120	Savings & Loans - not branch location or ATM	U
522121	S&L Branch or ATM - not main office of S&L	U
522298	Pawn Shop - whether title pawn or merchandise	A
522390	Credit Services - check cashing, finance company	A
523999	Securities, Commodity - brokerage, portfolio, investment, other	A
524126	Insurance Company - casualty, fire, and/or marine premiums; contract bonding	W
524128	Insurance Company - health, allied & all other premiums	W
524210	Agent Office - administration of third parties, pension funds, annuities, etc	A
525990	Funds, Trusts, Other Financial Agencies - agents, agencies, investments	A
531210	Real Estate -Offices, Agents, Brokers, Management, Appraisers	A
532310	Rental & Leasing - auto, truck, trailer, RV, all tangible property	A

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532230	Rental & Leasing - movie & video rental	A
541110	Attorney/Lawyer - individual and/or firm professional license	A
541211	Accountant/CPA - individual and/or firm professional license	A
541310	Architect - individual and/or firm professional license	A
541111	Physician-individual and/or firm professional license	A
541210	Dentist- individual and/or firm professional license	A
541311	Chiropractor - individual and/or firm professional license	A
541320	Optometrist - individual and/or firm professional license	A
541330	Engineer - individual and/or firm professional license	A
541360	Surveyor - individual and/or firm professional license	A
541511	Computer Programmer - software engineer, networking, CAD	A
541921	Photographer - studios, portrait, commercial, services	A
541940	Veterinarian - individual and/or firm professional license	A
541990	Professional Services Not Elsewhere Classified - scientific, technical	A
551990	Management Companies - offices, enterprises, regional, corporate	A
561710	Exterminating Services - exterminating company & its services	A
561720	Janitorial Firm - janitorial cleaning services including carpet	A
561730	Landscaping - tree removal, irrigation sprinkler	A
561499	Administrative Services - answering, employment, office, secretarial, travel	A
562998	Waste Management - companies, trucks, septic tanks, landfill, services	A
611699	Educational Services - technical, computer, sports, services, business	A
621491	HMO - medical centers & services	A
621498	Outpatient Care Centers - all other types of services	A
621910	Ambulance -ambulance company and/or services	A
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special	A
623110	Nursing Care - residential care facility, day care, assisted living	A
623312	Nursing Home - care for elderly & continuing care facilities	A
624110	Social Assistance - shelters, vocational, child care, abuse, emergency	A
711310	Arts & Sports - dance, musical, artist, gymnastics	A
711310.01	Special Events - promoter or activity - see schedule for rates	L

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712110	Museums - museums & historical sites, zoos, botanical gardens, parks	A
713110	Amusement - arcades, golf clubs, marinas, fitness, bowling centers, gasoline-powered water sports equipment	A
721110	Accommodations - hotels, motels, & similar facilities	A
721191	Accommodations - bed & breakfast, inns, & services	A
721214	Accommodations - trailer parks, RV parks, & travel parks	A
721310	Accommodations - rooming houses & boarding houses	A
722212	Restaurant - full service restaurant facility	A
722211	Restaurant - limited facility or service	A
722320	Caterers - mobile food service, ice cream trucks	A
722410	Drinking Establishment - club, lounge, bar or other-must also purchase 312121, 312131 and 312141	A
811118	Repairs & Maintenance - auto, paint/body, carwash, other vehicular	A
811219	Repairs & Maintenance - all electronic equipment	A
811412	Repairs & Maintenance - all appliances, home & garden equipment	A
812199	Personal Services - hair, skin, barber, beautician, diet, nail, tanning	A
812199.01	Fortune Teller or Clairvoyant -individual reader license	M
910001	Category for number of vending machines - all types vending	N
910002	Category for number of pool tables	O
910003	Category for number of amusement devices and/or games	P
920005	Category for number of employees - as basis for calculating license	R
930006	Category for number of- square feet used for calculating license amount	S
999111	Unclassified miscellaneous business services not elsewhere classified	A
999222	Unclassified miscellaneous personal services not elsewhere classified	A
999999	Delivery	V
923	Administration of Human Resource Programs	
924	Administration of Environmental Quality Programs	
925	Administration of housing, urban, comm..	
926	Administration of Economic Programs	
927	Space, research and technology	
928	National Security and International Affairs	

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<i>Schedule "A" If gross receipts are:</i>			
More Than	but	Less Than	
\$0			\$75
\$50,000			\$125
\$100,000			\$175
\$200,000			\$225
\$300,000			\$275
\$400,000			\$325
\$500,000			\$375
\$600,000		Over \$600,000 + \$50.00 per \$100,000 of sale in excess of \$600,000	\$425

Schedule "G" - Electric Company and Gas Company

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

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Schedule "H" Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premises)	312121	25.00	
050 (Beer Off Premise Only)	312122	25.00	
060 (Table Wine On/Off Premises)	312131	25.00	
070 (Table Wine Off Premises Only)	312131.01	25.00	
010 (Lounge Retail Liquor Class I)	312121	\$25.00	All three codes are part of the package plus the business license code
	312141	\$25.00	
	312131	\$25.00	
011 (Package Store Liquor Class II)	312122	\$25.00	All three codes are part of the package plus the business license code.
	312141	\$25.00	
	312131	\$25.00	
020 (Restaurant Retail Liquor)	312121	\$25.00	All three codes are part of the package plus the business license code.
	312141	\$25.00	
	312131	\$25.00	
032 (Club Liquor Class II)	312121	\$25.00	All three codes are part of the package plus the business license code.
	312141	\$25.00	
	313131	\$25.00	
110 (Wholesale Table Wine & Beer)	312132	\$25.00	Distributors License

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Schedule “I” – Peddlers

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

Schedule “J” Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine. The cost of said decal shall be according to the following table:

- A. One (1) taxi cab or limousine \$50.00 per decal
- B. All taxi cabs or limousines over one (1) \$25.00 per decal

Schedule “K” Telephones & Telecommunications

Exchange license, \$60.00, long distance license \$15.00

*As set by Code of Alabama 11-51-128

Schedule “L” Special Events Licenses

Schedule “M” Fortune Tellers

Annual license rate is \$1,000.00

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Schedule “N” Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be \$5.00 per decal.

Schedule “O” Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1-2 billiard or pool tables	\$50.00 per decal
All over 2 billiard or pool tables	\$25.00 decal

Schedule “P” Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be \$5.00 per decal.

Schedule “Q” Buses, Trucks and Other Equipment

Schedule “R” Number of Employees

R-1	Where personnel are from 1 to 2 people	\$100.00
R-2	Where personnel are from 3 to 5 people	\$250.00
R-3	Where personnel are from 6 to 10 people	\$400.00
R-4	Where personnel are from 11 to 20 people	\$550.00
R-5	Where personnel are from 21 to 50 people	\$700.00
R-6	Where personnel are from 51 to 75 people	\$850.00

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R-7	Where personnel are from 76 to 100 people	\$1,000.00
R-8	Where personnel are over 100 people	\$1,000.00 + \$50.00 per person

Schedule "S" Square Feet

S-1	Zero	to	4,999 square feet	\$100.00
S-2	5,000	to	9,999 square feet	\$200.00
S-3	10,000	to	19,999 square feet	\$300.00
S-4	20,000	to	29,999 square feet	\$400.00
S-5	30,000	to	39,999 square feet	\$500.00
S-6	40,000	to	49,999 square feet	\$600.00
S-7	50,000	to	59,999 square feet	\$700.00
S-8	60,000	to	69,999 square feet	\$800.00
S-9	70,000	to	79,999 square feet	\$900.00
S-10	80,000	to	89,999 square feet	\$1,000.00
S-11	90,000	to	99,999 square feet	\$1,200.00
S-16	100,000 square feet up			\$1,500.00

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Schedule "U" Banks, Savings & Loans

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

Schedule "V" Delivery License

The rate for the delivery license is established in Section 22 and is \$100.00

SEE QUALIFICATIONS FOR DELIVERY LICENSE BELOW:

- 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 Town if the taxpayer meets all of the following criteria:
1. Other than deliveries, the taxpayer has no other physical presence within the Town;
 2. The taxpayer conducts no other business in the Town 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 the Town, and is done by means of delivery vehicles owned, leased, or contracted by taxpayer; The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000.00) during the license year;
 4. Any set-up or installation shall relate only to

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- a) That required by the contract between the taxpayer and the customer or as may be required by state or local law, and
 - b) The merchandise so delivered;
5. If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within ten (10) days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the Town 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 Town 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 dollar (\$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 Town 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 Town.

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