

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

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

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

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

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

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

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<i>Schedule "A" If gross receipts are:</i>			
More Than	but	Less Than	
\$0		\$49,999.99	\$75
\$50,000		\$99,999.99	\$125
\$100,000		\$199,999.99	\$175
\$200,000		\$299,999.99	\$225
\$300,000		\$399,999.99	\$275
\$400,000		\$499,999.99	\$325
\$500,000		\$599,999.99	\$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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