



# Town of Elberta (9650) Business License Fee Schedule

including General Information/FAQs



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

All businesses operating in the city limits or police jurisdiction of the Town of Elberta must purchase an annual business license prior to the commencement of business.

### How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://www.avenuinsights.com). For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,  
P.O. Box 830900,  
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

**Toll Free Phone:** 800-556-7274

### Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

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### To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

# General Information/FAQs

## Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, [www.avenuinsights.com](http://www.avenuinsights.com). Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by RDS does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

## Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out- of- state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is to be used in calculating the amount due for a business license. Provided, however, that:

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

## Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

- a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
  - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
  - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

## New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

**New Business Penalty:** In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

**New businesses must complete the Zoning Verification Request located at [www.avenuinsights.com](http://www.avenuinsights.com). This must be presented to the Town of Elberta for approval. Questions regarding new business zoning approval can be directed to Town Hall at 251-986-5995.**

## Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

## Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

## Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

## Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

## Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

## Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

## Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: [www.avenuinsights.com](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: 800.556.7274  
Fax: 844.528.6529  
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
721.01	Gross	Accommodations: bed and breakfast inns and services	H
721	Gross	Accommodations: hotels, motels and similar facilities	H
721.03	Gross	Accommodations: roominghouses and boardinghouses	H
721.02	Gross	Accommodations: trailer parks, RV parks, and travel parks	H
541.03	Gross	Accountants/CPAs: individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	G
561.03	Gross	Administrative services: answering, employment, office, secretarial, travel	D
115	Gross	Agriculture support: cotton gins, farm management, postharvest activities	D
481	Gross	Air transportation: airline tickets, shipping, freight, charter service	D
312	Flat	Alcohol: state-regulated through ABC board <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	K
621.02	Gross	Ambulance: ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	D
713	Gross	Amusement: arcades, golf clubs, marinas, fitness, bowling centers	D
315	Gross	Apparel manufacturing: women, men, children, hosiery, lingerie, and outerwear	Y
335	Gross	Appliance manufacturing: small appliance, lighting, electrical, battery, freezer	Y
541.04	Gross	Architect: individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	G
711	Gross	Arts and sports: dance, musical, teams, tracks, promoters, agents	D
541.02	Gross	Attorneys/lawyers: individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	G
812.02	Flat	Bail bonds	S
522.02	State Law	Bank branch or ATM: not main office of bank	Q
522.01	State Law	Bank main office: not branch location or ATM	Q
812.04	Gross	Barber/Beautician <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	D
312.01	Flat	Beer and wine: state-regulated through ABC board <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	K(1)
312122.50	Flat	Beer Off Premises Only <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$50.00
312121.40	Flat	Beer On/Off Premises <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$75.00
312.02	Gross	Beverage manufacturing: all types of soft drinks, bottled water, breweries, ice	Y

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
515	Gross	Broadcasting: radio and television stations	D
444	Gross	Building materials and gardening equipment dealers: hardware, paint, home center, wallpaper, nursery	E
722	Gross	Caterers: caterers and/or mobile food services <b>Must Provide Board Certification: Department of Health Permit</b>	D
325	Gross	Chemical manufacturing: fertilizer, wood, pesticide, paint, soap, resin	Y
541.07	Gross	Chiropractor: individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	G
448	Gross	Clothing and accessories: men, women, children, infant, shoes, jewelry	E
541.10	Gross	Computer programmer: individual and/or firm professional license	D
334	Gross	Computer and electronic manufacturing: audio, video, circuit boards, peripherals	Y
238.01	Gross	Contractors, specialty trade: air conditioning and heating <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	I
237.01	Gross	Contractors, specialty trade: building equipment and mechanical install	I
238.02	Gross	Contractors, specialty trade: electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	I
238.03	Gross	Contractors, specialty trade: general and nongeneral	I
238.05	Gross	Contractors, specialty trade: house movers	I
238	Gross	Contractors, specialty trade: plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	I
238.04	Gross	Contractors, specialty trade: wrecking and demolition	I
236.02	Gross	Contractors: general contractors <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	I(2)
236	Gross	Contractors: general contractors, commercial building, residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	I
237	Gross	Contractors: heavy construction, highway, bridge, street, water, sewer <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	I
236.01	Gross	Contractors: home builder <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	I(1)
492	Gross	Couriers: couriers and local messengers, services, local delivery services	D
522.05	State Law	Credit services: companies and activities related to credit and mediation	Q

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
39.00	Gross	Delivery for Businesses located Inside City Limits	R
39.01	Gross	Delivery for Businesses located Outside City Limits	R
541.06	Gross	Dentist: individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	G
722.03	Gross	Drinking establishments: clubs, lounges, bars or other <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	E
611	Gross	Educational services: technical, computer, sports, services, business	D
443	Gross	Electronic and appliance stores: household, radio, television, computers	E
541.09	Gross	Engineer: individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	G
561	Gross	Exterminating services: exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	D
114	Gross	Fishing and hunting: hunting and trapping, finfish, shellfish, supplies	I
311	Gross	Food manufacturing: meat, seafood, grain, fruit, dairy, animal, poultry processing	Y
445	Gross	Food and beverage stores: grocery, convenience stores, markets	E
113	Gross	Forestry: logging, forestry, timber track operations, timber management	I
812.01	Flat	Fortune tellers or clairvoyants: individual reader license	N
525	State Law	Funds, trusts, other financial agencies: funds, plans and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corporation	Q(1)
812.05	Gross	Funeral Services <b>Must Provide Board Certification: Board of Funeral Services</b>	D
337	Gross	Furniture manufacturing: cabinets, office, household, beds, kitchen	Y
442	Gross	Furniture: furniture, home furnishings, stores, floor coverings, window	E
447	Gross	Gasoline retail: selling gasoline, with or without convenience stores	E(1)
452	Gross	General merchandise stores: department, warehouse clubs, superstores	E
446	Gross	Health and personal care stores: drug, pharmacy, cosmetic, optical, health food	E
621	Gross	HMOs: medical centers and services	D
622	Units	Hospitals: surgical, substance abuse, psychiatric, general care, special	Z
519	Gross	Information services and data processing: providing, storing, processing, access to information	D
524	State Law	Insurance companies: casualty, fire, and/or marine premiums (Code of Ala. 1975, §§ 11-51-120—11-51-123)	T



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
524.01	State Law	Insurance companies: health, allied and all other premiums (Code of Ala. 1975, §§ 11-51-120—11-51-123)	T
516	Gross	Internet publishing and broadcasting	D
518	Gross	Internet service providers: web search portals, data processing	D
561.01	Gross	Janitorial firms: janitorial cleaning services, individual or firm	D
561.02	Gross	Landscaping services: without state certification	D
316	Gross	Leather and allied products manufacturing: shoes, luggage, related products	Y
333	Gross	Machinery manufacturing: office machinery, industrial, engines, farm, HVAC	Y
551	Gross	Management companies: offices, enterprises, regional, corporate	D
332	Gross	Metal fabrication: cutlery, structural, ornamental, machine shops	Y
213	Gross	Mining support services: for oil and gas mining activities, oil/gas wells	D
212	Gross	Mining: except for oil and gas, all related mining activities	P
339	Gross	Miscellaneous manufacturing	Y
453.01	Gross	Miscellaneous retailers: florist, gift, novelty, pet, art, tobacco	E
521	State Law	Monetary authorities: central bank	Q
512	Gross	Motion pictures: theatres, videos, recording, drive-ins, sound studios	D
441	Gross	Motor vehicle parts and accessories: auto, boats, parts and accessories	E
441.03	Gross	Motor vehicles: new automobiles, motorcycles, boats, etc. <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	A
441.02	Gross	Motor vehicles: used automobiles, motorcycles, boats, etc. <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	B
712	Gross	Museums: museums and historical sites, zoos, botanical gardens, parks	D
327	Gross	Nonmetallic manufacturing: clay, glass, cement, lime, pottery, ceramic, brick, tile	Y
454.01	Gross	Nonstore retailers: peddlers license/local peddler	E
454	Gross	Nonstore retailers: vending machine operators, direct selling, mail order	E
623	Gross	Nursing care: health care services	D
623.01	Units	Nursing homes: care for elderly and continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	Z
211	Gross	Oil and gas extraction: natural gas liquid extraction, crude extraction	P

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541.08	Gross	Optometrist: individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	G
314	Gross	Other manufacturing: mill operations not covered in 313, rugs, linen, curtains	Y
621.01	Gross	Outpatient care centers: all other types of services	D
445.01	Gross	Package stores: selling beer, wine and liquor, plus general merchandise <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	E
322	Gross	Paper manufacturing: pulp, paper, and converted products, stationery, tubes, cores	Y
485.50	State Law	Passenger transportation: bus terminals, state-regulated	Code of Ala. 1975, § 37-3-33
485	Gross	Passenger transportation: charter and other vehicle transit services	B
485.01	Units	Passenger transportation: number of buses, limousines, or buggies	L
485.99	Units	Passenger transportation: taxicabs	L
522	Gross	Pawn shop: whether title, pawn or merchandise	E
812.03	Gross	Personal Service: Other	D
324	Gross	Petroleum and coal manufacturing: asphalt, grease, roofing, paving products	Y
541.01	Gross	Photographer: studios, portrait, commercial, services	D
541.05	Gross	Physician: individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	G
326	Gross	Plastic and rubber manufacturing: tires, pipe, hoses, belts, bottles, sheet, wrap, film	Y
331	Gross	Primary metal manufacturing: iron, steel, aluminum, wire, copper, foundries	Y
323	Gross	Printing: screen, quick, digital, books, lithographic, handbills, commercial	D
541.12	Gross	Professional services not elsewhere classified: those persons who must be specifically licensed individually by the state to practice	G
511	Gross	Publishing industries except internet: newspaper, book, periodical	D
482	State Law	Rail transportation: transportation, ticket offices, stateregulated	Code of Ala. 1975, § 11-51-124
531	Gross	Real estate: agents, brokers, management, appraisers	C
531.01	Flat	Real estate: offices	C(1)
532	Gross	Rental and leasing: auto, truck, trailer, RV, all tangible property	D
532.01	Gross	Rental and leasing: movie and video rental	D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
811.02	Gross	Repairs and maintenance: all appliances, home and garden equipment	D
811.01	Gross	Repairs and maintenance: all electronic equipment	D
811	Gross	Repairs and maintenance: auto, paint/body, carwash, other vehicular services	D
722.01	Gross	Restaurants: full service restaurant facilities <b>Must Provide Board Certification: Department of Health Permit</b>	E
722.02	Gross	Restaurants: limited facilities or services <b>Must Provide Board Certification: Department of Health Permit</b>	E
522.04	State Law	Savings and loan branch or ATM: not main office of savings and loan	Q
522.03	State Law	Savings and loans: not branch location or ATM	Q
523	State Law	Securities, commodity: brokerage, portfolio, investment, other financial services <b>Must Provide Board Certification: Alabama Securities Commission</b>	Q(1)
487	Gross	Sightseeing transportation: scenic and sightseeing transportation	D
624	Gross	Social assistance: shelters, vocational, childcare, abuse, emergency	D
711.01	Units	Special events: promoter or activity	M
451	Gross	Sporting goods and hobbies: toys, fish, guns, books, games	E
541.99	Gross	Surveyor: individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	G
312132.70	Flat	Table Wine Off Premises Only <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$75.00
312131.60	Flat	Table Wine On/Off Premises <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$75.00
517	Gross	Telecommunications: cellular and other wireless, paging	D
517.01	Gross	Telecommunications: resellers of service	D
517.03	State Law	Telecommunications: telephone long-distance, per Code of Ala. 1975, § 11-51-128	W
517.02	State Law	Telecommunications: telephone, local, per Code of Ala. 1975, § 11-51-128	W
313	Gross	Textile manufacturing: fabric, yarn, carpet, canvas, rope, twine, fabric mills	Y
488	Units	Towing: wrecker service	L
336	Gross	Transportation manufacturing: auto, trailer, motor home, boat, motorcycle	Y
484	State Law	Truck transportation: express companies	Code of Ala. 1975, § 11-51-126
484.01	Gross	Truck transportation: local, long-distance, freight, moving, storage	D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
484.50	State Law	Truck transportation: terminal, state-regulated	Code of Ala. 1975, § 37-3-33
453	Gross	Used merchandise stores: books, miscellaneous, consignment, flea market	E
221	Gross	Utilities: electric power or light company, natural gas, water, sewer	J
541.11	Gross	Veterinarian: individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	G
493	Gross	Warehousing and storage: distribution, household, refrigerated, special	D
562	Gross	Waste management: companies, trucks, septic tanks, landfill, services	D
483	Gross	Water transportation: coastal, freight forwarders, inland, passenger	D
312133.110	Flat	Wholesale Table Wine And Beer <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$375.00
423	Gross	Wholesale trade: durable, vehicle, machinery, equipment, furniture	F
424	Gross	Wholesale trade: nondurable, paper, apparel, grocery, beverages, dairy	F
424.01	Gross	Wholesale trade: nondurable, wholesale gasoline distributor	F(1)
321	Gross	Wood manufacturing: sawmills, wood preservation, veneer, trusses, millwork	Y

## Calculation Information

### Schedule A:

<i>Gross Receipts</i>	<i>Fee</i>
Less than \$50,000.00	\$100.00
\$50,001.00—\$200,000.00	\$150.00
\$200,001.00—\$300,000.00	\$200.00
\$300,001.00—\$400,000.00	\$250.00
\$400,001.00—\$500,000.00	\$300.00
\$500,001.00—\$600,000.00	\$350.00
\$600,001.00—\$800,000.00	\$400.00
\$800,001.00—\$1,000,000.00	\$500.00
In excess of \$1,000,000.00: as stated above on the first million, plus \$0.85 per \$1,000.00 of gross sales in excess of \$1,000,000.00.	

### Schedule B:

<i>Gross Receipts</i>	<i>Fee</i>
Less than \$100,000.00	\$100.00
\$100,001.00—\$200,000.00	\$125.00
\$200,001.00—\$300,000.00	\$150.00
\$300,001.00—\$400,000.00	\$175.00
\$400,001.00—\$500,000.00	\$200.00
\$500,001.00—\$600,000.00	\$250.00
\$600,001.00—\$800,000.00	\$300.00
\$800,001.00—\$1,000,000.00	\$325.00
Excess of \$1,000,000.00: as stated above, plus \$0.60 per \$1,000.00 on gross sales in excess of \$1,000,000.00.	

### Schedule C:

<i>Gross Revenue</i>	<i>Fee</i>
Less than \$30,000.00	\$100.00
\$30,001.00—\$40,000.00	\$125.00
\$40,001.00—\$50,000.00	\$150.00
\$50,001.00—\$60,000.00	\$175.00
\$60,001.00—\$70,000.00	\$200.00
\$70,001.00—\$80,000.00	\$225.00
\$80,001.00—\$90,000.00	\$250.00
\$90,001.00—\$100,000.00	\$275.00
On gross sales, professional fees and/or charges in excess of \$100,000.00, the license shall be \$275.00 plus \$1.50 per \$1,000.00 on all gross sales, professional fees, and/or charges in excess of \$100,000.00 with a minimum, in any case, of \$100.00.	

## **Schedule C(1):**

Each real estate firm having a broker's license under the real estate laws of the state, having its principal place of business in the town or its police jurisdiction, shall pay a license fee of \$100.00.

## **Schedule D:**

<i>Gross Revenue</i>	<i>Fee</i>
Less than \$50,000.00	\$100.00
\$50,001.00—\$100,000.00	\$125.00
\$100,001.00—\$150,000.00	\$150.00
\$150,001.00—\$200,000.00	\$200.00
\$200,001.00—\$250,000.00	\$250.00
On gross sales, professional fees and/or charges in excess of \$250,000.00, the license shall be \$250.00 plus \$1.10 per \$1,000.00 on all gross sales, professional fees, and/or charges in excess of \$250,000.00 with a minimum, in any case, of \$100.00.	

## **Schedule E:**

<i>Gross Revenue</i>	<i>Fee</i>
Less than \$50,000.00	\$100.00
\$50,001.00—\$200,000.00	\$150.00
\$200,001.00—\$300,000.00	\$200.00
\$300,001.00—\$400,000.00	\$250.00
\$400,001.00—\$500,000.00	\$300.00
\$500,001.00—\$600,000.00	\$350.00
\$600,001.00—\$700,000.00	\$400.00
\$700,001.00—\$800,000.00	\$450.00
\$800,001.00—\$1,000,000.00	\$500.00
Greater than \$1,000,000.00, but less than \$5,000,000.00 shall be as stated above on the first \$1,000,000.00, plus \$1.65 per \$1,000.00 on gross sales in excess of \$1,000,000.00.	
Greater than \$5,000,000.00, but less than \$10,000,000.00 shall be stated above on the first \$5,000,000.00, plus \$1.40 per \$1,000.00 on gross sales in excess of \$5,000,000.00.	
Excess of \$10,000,000.00 shall be as stated above, plus \$1.15 per \$1,000.00 of gross sales in excess of \$10,000,000.00.	

## **Schedule E1:**

<i>Gross Revenue</i>	<i>Fee</i>
Less than \$20,000.00	\$100.00
\$20,001.00—\$50,000.00	\$125.00
\$50,001.00—\$100,000.00	\$175.00
\$100,001.00—\$150,000.00	\$200.00
On gross sales in excess of \$150,000.00 the license amount shall be as stated above on the first \$150,000.00, plus \$0.75 per \$1,000.00 on all gross sales in excess of \$150,000.00.	

## **Schedule F:**

Each person, firm or corporation engaged in the business of selling any product (except gasoline/motor fuels) at wholesale shall pay a fee based upon the entire gross sales as follows: gross revenue multiplied by 0.00040, with a minimum fee, in any case, of \$100.00.

## **Schedule F1:**

<i>Gross Revenue</i>	<i>Fee</i>
Less than \$20,000.00	\$75.00
\$20,001.00—\$50,000.00	\$95.00
\$50,001.00—\$100,000.00	\$130.00
\$100,001.00—\$150,000.00	\$150.00
On gross sales in excess of \$150,000.00 the license amount shall be as stated above on the first \$150,000.00, plus \$0.55 per \$1,000.00 on all gross sales in excess of \$150,000.00.	

## **Schedule G:**

For the first \$50,000.00 of gross sales, professional fees and/or charges, the fee will be \$100.00. For revenue in excess of \$50,000.00 the fee shall be as stated above on the first \$50,000.00, plus an additional amount equal to \$1.15 per \$1,000.00, with a minimum, in any case, of \$100.00.

## **Schedule H:**

<i>Gross Revenue</i>	<i>Fee</i>
Less than \$50,000.00	\$100.00
On gross sales, professional fees and/or charges in excess of \$50,000.00, the license shall be \$100.00, plus \$1.05 per \$1,000.00 on all gross sales, professional fees, and/or charges in excess of \$50,000.00, with a minimum, in any case, of \$100.00.	

## **Schedule I:**

<i>Gross Revenue</i>	<i>Fee</i>
Less than \$50,000.00	\$100.00
\$50,001.00—\$75,000.00	\$150.00
\$75,001.00—\$100,000.00	\$200.00
\$100,001.00—\$125,000.00	\$250.00
\$125,001.00—\$150,000.00	\$300.00
\$150,001.00—\$200,000.00	\$350.00
\$200,001.00—\$250,000.00	\$400.00
\$250,001.00—\$350,000.00	\$450.00
On gross sales, professional fees and/or charges in excess of \$350,000.00, the license shall be \$450.00, plus \$0.50 per \$1,000.00 on all gross sales, professional fees, and/or charges in excess of \$350,000.00, with a minimum, in any case, of \$100.00.	

**Schedule I(1):** Each person, firm or corporation engaged in the business of home building shall provide a copy of state certification and pay a minimum license fee of \$150.00; in addition, on the gross sales, professional fees and/or charges in excess of \$75,000.00, the license fee shall be based on Schedule I.

**Schedule I(2):** Each person, firm or corporation engaged in the business of general contracting shall provide a copy of state certification and pay a minimum license fee of \$200.00; in addition, on the gross sales, professional fees and/or charges in excess of \$100,000.00, the license fee shall be based on Schedule I.

**Schedule J; utilities:** The amount of the license is state-regulated. See Code of Ala. 1975, § 11-51-129. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the town for the previous year.

**Schedule K:**

(1) Alcohol.

<i>State of Alabama Code</i>	<i>Classification</i>	<i>Amount</i>
010 (Lounge retail liquor Class I)	312121	\$75.00
011 (Package store liquor Class II)	312122	\$75.00
020 (Restaurant retail liquor)	312121	\$75.00
032 (Club liquor Class II)	312121	\$75.00

(2) Retail dealers serving liquor for consumption on premises, in addition thereto, shall pay an amount equal to ten percent of the total gross purchases of all liquor, such amount to be paid monthly by the 20th of each month. Retail dealers conducting retail sales of packaged liquors for consumption off premises, in addition thereto, shall pay an amount equal to three percent of the total gross purchases of all liquor, such amount to be paid monthly by the 20th of each month.

All additional amounts due under these NAICS codes in subsection (1) of this section shall become due and payable no later than the 20th day of each month succeeding the date of taxable purchase of liquor. All persons owing such taxes shall file with the town an accounting of the total purchases and the tax due thereon, and further providing that each person, firm or corporation is hereby required to file a monthly tax return by the 20th of the month following the reporting period, whether or not any purchases were made in said period.

a. Failure to file an accounting and/or pay the tax due under subsection (p)(1) of this section by the due date in subsections (p)(2) and (p)(2)a of this section shall subject the party owing such tax to a 25 percent penalty on the amount of tax due. It shall also be unlawful for any party responsible for filing such accounting to make a false statement therein. The town employee designated to receive such taxes and account for the same shall, upon ascertaining that any tax has not been paid when due or that a false accounting has been filed, cause a certified letter to be written to the taxpayer giving the taxpayer a ten-day period from the date of the letter within which time to pay the correct tax due, plus the penalty thereon. If it is not paid within such ten-day period, a warrant shall be issued for the arrest of the taxpayer. In the event that a warrant is issued for the arrest of such taxpayer, then, in addition to the 25 percent penalty, such taxpayer shall be subject to a fine of not less than \$50.00, nor more than \$500.00, and may be sentenced to hard labor for the town for a period not to exceed six months. In the event that a false statement is filed intentionally, the taxpayer filing a false statement shall be subject to an additional fine up to the maximum amount allowed by state law under ordinances of this kind. The town council may also, without notice, revoke the license for sale of alcoholic beverages held by the taxpayer upon failure to file an accounting and make the tax payments when due or filing a false statement (Code of Ala. 1975, § 28-3A-21).



## **Schedule K(1):**

<i>State of Alabama Code</i>	<i>Classification</i>	<i>Amount</i>
040 (beer on/off premises)	312121	\$75.00
050 (beer off premises only)	312122	\$50.00
060 (table wine on/off premises)	312131	\$75.00
070 (table wine off premises only)	312132	\$75.00
110 (wholesale table wine and beer)	312133	\$375.00

## **Schedule L**

<i>Description</i>	<i>Fee</i>
One vehicle, per vehicle	\$100.00
Each vehicle in excess of one, per vehicle	\$25.00

## **Schedule M: special events licenses; commercially promoted special events.**

<i>Description</i>	<i>Fee</i>
One day only	\$250.00
Two days	\$350.00
Three days or more	\$500.00

**Schedule N: fortune tellers/clairvoyants.** The annual license fee for fortune tellers/ clairvoyants is a flat rate of \$250.00.

## **Schedule O: vending machines.**

- (1) Receipts from vending or coin-operated machines placed on a leased or percentage basis, or those owned by the individual businesses where the machines are located, shall be included in the gross receipts of the primary business, and an additional vending machine fee shall be required as follows:
  - a. Vending machine, per machine: \$10.00.
  - b. Music-playing machine, per machine: \$25.00.
  - c. Coin-operated amusement machine, per machine: \$25.00.
- (2) The exception is coin-operated laundry equipment, which shall be licensed upon gross receipts of the business.

**Schedule P: oil and gas extraction.** Each person, firm or corporation in the business of extracting oil or gas in the town or its police jurisdiction shall pay a license in the amount equal to two percent of the gross value, with a minimum, in any case, of \$150.00.

## **Schedule Q: banks/savings and loans; bank, saving and loan association or dealer in exchange.**

The town shall levy a business license fee for banks and financial institutions according to the following schedule, as provided by the Code of Ala. 1975, § 11-51-130.

- (1) Fees for banks and financial institutions.
  - a. Where the capital, surplus and undivided profits are \$50,000.00 or less: \$10.00;
  - b. Where the capital, surplus and undivided profits are more than \$50,000.00 and not over \$100,000.00: \$20.00;
  - c. Where the capital, surplus and undivided profits are more than \$100,000.00 and not over \$150,000.00: \$30.00;
  - d. Where the capital, surplus and undivided profits are more than \$150,000.00 and not over \$200,000.00: \$40.00;
  - e. Where the capital, surplus and undivided profits are more than \$200,000.00 and not over \$250,000.00: \$50.00;
  - f. Where the capital, surplus and undivided profits are more than \$250,000.00 and not over \$300,000.00: \$60.00;
  - g. Where the capital, surplus and undivided profits are more than \$300,000.00 and not over \$350,000.00: \$70.00;
  - h. Where the capital, surplus and undivided profits are more than \$350,000.00 and not over \$400,000.00: \$80.00;
  - i. Where the capital, surplus and undivided profits are more than \$400,000.00 and not over \$450,000.00: \$90.00;
  - j. Where the capital, surplus and undivided profits are more than \$450,000.00 and not over \$500,000.00: \$100.00;
  - k. Where the capital, surplus and undivided profits are more than \$500,000.00 and not over \$600,000.00: \$110.00;
  - l. Where the capital, surplus and undivided profits are in excess of \$600,000.00: \$125.00; and
  - m. On each branch bank: not more than \$10.00.
- (2) The term "undivided profits" as used in subsection (w)(1) of this section shall mean the undivided profits as shown by the books of the bank, and all payments shall be based on the report made by the banks to the superintendent of banks next preceding January 1.
- (3) Automatic teller machines (each machine): \$10.00.

### **Schedule Q(1):**

Each person, firm, or corporation engaging in the business of automobile finance, investment trust, money brokerage, or mortgage loans shall pay a license fee of \$2.00 (one-fifth of one percent) per \$1,000.00 of the gross amount of interest and carrying charges, gross annual commissions or fees, gross interest or brokerage fees collected (whichever is applicable), received during the preceding year with a minimum license of \$100.00.

## **Schedule "R" - Delivery License-See Qualifications in Section 21 Below**

The rate for the delivery license is established in Section 21 and is: \$ 100.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).

## **Schedule S: bail bonds.**

For bail bond services, there is established a flat license fee of \$150.00.

## **Schedule T: insurance companies.**

- (1) *Fire and marine insurance companies.* Each fire and marine insurance company doing business in the town shall pay a license fee of \$4.00 on each \$100.00, or major fraction thereof of gross premiums, less return premiums, received on policies issued during the preceding year on property located in the town or within its police jurisdiction, provided that new companies shall pay a flat minimum license fee of \$35.00 on which there shall be an adjustment on the above basis at the expiration of the year.
- (2) *Insurance companies other than fire and marine insurance companies.* Each insurance company, other than fire and marine insurance companies, doing business in the town or its police jurisdiction shall pay a business privilege license tax of \$20.00, plus \$1.00 on each \$100.00 or major fraction thereof, of gross premiums, less return premiums, received during the preceding year on policies issued during that year to citizens and residents of the town, as provided by Code of Ala. 1975, § 11-51-121.
- (3) *Delinquency.* All insurance licenses shall become delinquent if not paid within 60 days from the date the license is due, and a penalty of 15 percent shall be assessed at that time.

**Schedule U: cable television and telecommunications.** Each person, firm, or corporation engaged in the business of transmitting television signals by wire or cable in the town or installing wires or cables for such purpose shall pay an amount equal to three percent of the gross receipts of the business transacted by such person in the town or its police jurisdiction for the preceding year.

**Schedule V: express companies.** Express companies conducting business within the town shall pay a business license fee of \$125.00 per year, as provided in Code of Ala. 1975, § 11-51-126.

## **Schedule W: telephone companies.**

- (1) *Telephone companies with exchange license.* Telephone companies with an exchange license operating in the town shall pay an annual business license fee of \$390.00 per year, as provided by Code of Ala. 1975, § 11-51-128.
- (2) *Telephone companies with long-distance service.* Telephone companies providing long- distance service and conducting business in the town shall pay an annual business license fee of \$98.00 per year, as provided by Code of Ala. 1975, § 11-51-128.

**Schedule X; newspapers and magazines** Newspapers and magazines shall pay a license fee of \$200.00 for the privilege of advertising for businesses and residents of the town. Newspapers and magazines published weekly or less frequently shall pay a license fee of \$150.00.

**Schedule Y; manufacturing or other related industrial operations.** Any producer, fabricator or assembler of any product or any other manufacturing or industrial-related operation shall pay \$1.50 per \$1,000.00 of the gross sales, professional fees and/or charges from said business for the preceding year, with a minimum, in any case, of \$500.00 and with a maximum license, in any case, of \$2,000.00.

**Schedule Z; hospitals and nursing homes.** Each person, firm or corporation in the business of operating a hospital or nursing home in the town or its police jurisdiction shall pay a fee based upon the following:

- (1) First 25 beds: \$250.00.
- (2) Each additional bed: \$10.00.