

Town of Fort Deposit (9382)
Business License
Fee Schedule
including General Information/FAQs



Thank you for doing business in the Town of Fort Deposit

All businesses operating in the city limits or police jurisdiction of the Town of Fort Deposit 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.
- To remit payment by form: Complete the Business License Application located at 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.

For assistance:

Please contact an Avenu Associate:

Email:
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 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

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. 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.

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 1st) 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
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274
Fax: 844.528.6529
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
1.00	Agencies – each person, firm or corporation having office in Fort Deposit and representing persons, firms or corporations doing business outside of Fort Deposit within the State of Alabama.	\$30.00
2.00	Agencies- not otherwise provided for.	\$30.00
3.00	Attorneys-First Year Must Provide Board Certification: Alabama State Bar	\$50.00
4.00	Auctioneers -each itinerant, per day Must Provide Board Certification: Auctioneers Board	\$20.00
4.01	Auctioneers -each itinerant per month Must Provide Board Certification: Auctioneers Board	\$100.00
5.00	Antique dealers	\$50.00
6.00	Abstract and title companies -each agent, firm person or corporation engaging in the examination of or furning abstracts for titles, practicing attorney at law exempt.	\$50.00
7.00	Agent -soliciting taking orders for made to measure clothing where general merchandising license is not paid.	\$25.00
8.00	Automobile garage -where automobiles not sold, to cover each and every mechanic or employee.	\$40.00 per employee
9.00	Auto Parts- in stock	Based on gross receipts \$0-\$9,999.99 \$50.00 \$10,000.00-\$49,999.99 \$70.00 \$50,000-\$99,999.99 \$100.00 \$100,000-\$199,999.99 \$150.00 \$200,000-\$299,999.99 \$200.00 \$300,000.00-\$499,999 \$250.00 Over \$500,000.00 \$300.00
10.00	Automobile garage -where automobiles are sold to cover each and every agent or dealer and each person soliciting orders for the sales or purchase of automobiles or trucks.	\$100.00
11.00	Automobile dealer -not employed by any garage doing business in Town of Fort Deposit. Must Provide Board Certification: Revenue Department-License Section	\$100.00
11.01	Auto Body Shop -where no other license paid	\$50.00
12.00	Banks	See section 11-51-130 of 1975 Code of Alabama
12.01	Banks – ATM / Branch	\$10.00 each location
13.00	Bankrupt Assignee -sale each person firm or corporation conducting, carrying on or engaging in the business of selling goods, wares or merchandise or other personal property, said such sale being bankrupt stock or as goods damages by fire, smoke, water or otherwise except as exempted.	\$100.00
14.00	Barber Shops Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	First chair 20.00 each additional chair \$5.00
15.00	Bakery -in town limits Must Provide Board Certification: Department of Health Permit	\$30.00
15.01	Bakery -outside town limits selling products from truck or automobile Must Provide Board Certification: Department of Health Permit	\$100.00
16.00	Beauty Shops Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	First chair \$20.00 each additional chair \$5.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
17.00	Blacksmith -repair or woodwork shops	\$20.00
18.00	Bill Poster -agents, firms, associations, corporations or any persons engaged in the business of bill posting or in distributing circulars, sign tracking, distributing pamphlets or other advertising matter the business of others. Where billboard used, per billboard, per year.	\$20.00
18.01	Billboards - not used	\$10.00
19.00	Advertisement -of own product where other licenses not paid.	\$10.00
20.00	Beer -wholesale by truck	\$100.00
20.01	Beer -retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
20.02	Liquor -retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
21.00	Boarding house	\$20.00
21.01	Boarding house -with café Must Provide Board Certification: Department of Health Permit	\$50.00
22.00	Boot and shoemaker or repairer	\$50.00
23.00	Bowling or Box Ball alley	\$50.00 each alley
24.00	Bottling Company -bottler, aerated, carbonated, mineral water or soft drinks of any description	\$100.00 each machine
25.00	Bottled Drinks -where sold and delivered from trucks	\$100.00
26.00	Brick Dealers	\$20.00
27.00	Brokers in labor -each person, firm or corporation seeking to induce laborers or other person to remove from the Town of Fort Deposit to any State or territory.	\$100.00
28.01	Repair and Maintenance	\$70.00
28.00	Building Contractors or Architects -road, yard and grading including those who take jobs in repair work or painting.	\$70.00
29.00	Butchers and retailers -fresh meat where no other license is sold.	\$30.00
30.00	Buses -commercial carriers between points in Alabama without reference to their interstate business and having terminals or passenger stations in Fort Deposit.	\$100.00
31.00	Café Must Provide Board Certification: Department of Health Permit	\$30.00
32.00	Candy Factories	\$100.00
33.00	Candy Dealers -where no other license is paid.	\$10.00
34.00	Car Wash	\$30.00
35.00	Cement Block or Cement product manufacturer	\$50.00
36.00	Cigarette Dealer -in addition to any other license.	\$20.00
37.00	Circus or show -with or without parade	\$100.00 each day

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
38.00	Small dog and pony show	\$50.00
39.00	All other shows or exhibitions not otherwise provided for.	\$10.00 each day
40.00	Clock, Watch Repairer or Gunsmith -where no jewelry license is paid, also gunsmith	\$30.00
41.00	Coal Dealer -retailer or selling coal, including club car orders.	\$20.00
41.01	Coal Dealer -selling coal for delivery by truck direct from mines.	\$50.00
42.00	Clairvoyant fortune teller -so-called divine healers and all like pursuits or professions.	\$400.00
42.01	Clairvoyant fortune teller -with circus	\$30.00 per day
43.00	Concerts, musical entertainers -not connected with local organizations	\$10.00 per day
44.00	Cotton Buyers -	\$20.00 each year
45.00	Cotton Ginners	\$20.00 each ginnery
46.00	Crafts	\$25.00
47.00	Carpet Cleaning	\$50.00
48.00	Day Care	\$30.00
49.00	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	\$50.00
50.00	Drug Stores	Based on gross receipts \$0-\$9,999.99 \$50.00 \$10,000.00-\$49,999.99 \$70.00 \$50,000-\$99,999.99 \$100.00 \$100,000-\$199,999.99 \$150.00 \$200,000-\$299,999.99 \$200.00 \$300,000.00-\$499,999 \$250.00 Over \$500,000.00 \$300.00
51.00	Drug Stores -selling drugs, nostrums or other wares or articles in Fort Deposit when at the same time some show or exhibition is given	\$100.00 per day
52.00	Dancing Masters or Teacher	\$30.00
53.00	Dry Cleaners, solicitor (out of town)	\$300.00
53.01	Dry Cleaners (local)	\$50.00
54.00	Freight or Produce Delivery -each person, firm, corporation or motor transportation company who unloads, delivers, distributes or disposes of any goods, wares, merchandise or produce in the Town of Fort Deposit.	V
55.00	Electrician -each person, firm, or corporation soliciting or doing any electrical work Must Provide Board Certification: Alabama Electrical Contractors Board	\$30.00
56.00	Express Companies -for the privilege of doing intrastate business within Fort Deposit.	\$100.00
57.00	Extermination -rodent and pet control	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
58.00	Flea Market	First 10 stalls \$75.00 additional stall \$10.00 each
59.00	Fertilizer Dealer	\$50.00
60.00	Fertilizer Factories -manipulators or mixer	\$100.00
61.00	Feather renovators and mattress factories or solicitors for	\$50.00
62.00	Fish or oyster dealer or peddler	\$30.00
63.00	Fireworks Dealer	\$200.00 per month
64.00	Florist	\$25.00
65.00	Agent for florist	\$25.00
66.00	Fence	\$50.00
67.00	Fruit tree dealers or agents	\$30.00
68.00	Fruit peddler -itinerant	\$100.00
69.00	Fruit dealer wholesale -license is not required of sellers of produce where raised or grown by seller	\$30.00
70.00	Funeral Homes -Embalmers and undertaker(out of town) Must Provide Board Certification: Board of Funeral Services	\$100.00
70.01	Funeral Homes -Embalmers and undertakers(local) Must Provide Board Certification: Board of Funeral Services	\$50.00
71.00	Vault Sales -in addition to other license	\$30.00
72.00	Furniture or any merchandising salesman selling and delivering by truck.	\$200.00 per year
73.00	Furniture Dealer -where other license is paid	\$10.00
74.00	Finance Company	\$200.00
75.00	Gas, Liquid petroleum gas	\$50.00
76.00	Garbage Collectors	\$50.00
77.00	General Merchandise - all and every character and kind of goods, wares and merchandise not otherwise separately and specifically listed in this schedule. Each retail merchant doing business in the Town of Fort Deposit and whose business is located in the Town of Fort Deposit shall pay on the preceding years gross sales as	Based on gross receipts \$0-\$9,999.99 \$50.00 \$10,000.00-\$49,999.99 \$70.00 \$50,000-\$99,999.99 \$100.00 \$100,000-\$199,999.99 \$150.00 \$200,000-\$299,999.99 \$200.00 \$300,000.00-\$499,999 \$250.00 Over \$500,000.00 \$300.00
78.00	Hardware stores or agents	Based on gross receipts \$0-\$9,999.99 \$50.00 \$10,000.00-\$49,999.99 \$70.00 \$50,000-\$99,999.99 \$100.00 \$100,000-\$199,999.99 \$150.00 \$200,000-\$299,999.99 \$200.00 \$300,000.00-\$499,999 \$250.00 Over \$500,000.00 \$300.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
79.00	Horse and mule dealer -local or transient	\$30.00
80.00	Horse Shoer -where no other license is paid	\$10.00
81.00	Ice Factories -including selling ice at retail	\$50.00
82.00	Ice Dealer -retailer in ice	\$30.00
83.00	Ice Cream Factories	\$50.00
83.01	Ice Cream Dealers -wholesale from truck	\$50.00
84.00	Insurance Companies -fire or marine	\$4.00 on every \$100.00 of gross premiums
84.01	Insurance Companies -life and other companies	\$10.00 and \$1.00 on every \$100.00
85.00	Itinerant Traders -each person, firm or corporation who sells or takes orders for drugs, patent medicine or any articles or merchandise on the streets or from any vehicle or gives or displays any article of merchandise as a premium on the streets of this town or from a vehicle and has no place of business in the town for which a yearly license is paid	\$100.00 per week \$300.00 per month \$1,000.00 per year
86.00	Jewelry	\$50.00
87.00	Jugglers -like exhibitions	\$50.00
88.00	Janitor/Domestic	\$30.00
89.00	Knife boards, cane racks, doll racks and like contrivances	\$50.00 per week \$200.00 per year
90.00	Landscaping/Nursery	\$30.00
91.00	Livery Stables -including the sale of livestock harness, wagons, buggies and farm implements	\$20.00
92.00	Lumber yards	\$50.00
93.00	Laundries , solicitors for having no fixed place of business in the Town of Fort Deposit	\$30.00
94.00	Laundries -coin operated	\$40.00 first five machines, \$2.00 each additional machines.
95.00	Small Loan Company	\$1,000.00
96.00	Locksmith	\$70.00
97.00	Manufacturer, cabinet makers	\$100.00
97.01	Remanufacturer -all products	\$100.00
98.00	Music box phonograph , etc upon application to and approval by Council	\$50.00
99.00	Milk truck -retail local	\$30.00
99.01	Milk truck -retail other	\$50.00
100.00	Milk truck -wholesale local	\$30.00
100.01	Milk truck -retail other	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
101.00	Merry-go-round-like devices	\$10.00 each per day
102.00	Medical clinics	\$50.00
103.00	Motion picture -show where admission is charged and not connected with school	\$50.00
104.00	Motor Buses -transportation of freight or passengers	\$50.00
105.00	Miscellaneous sales -from truck or car, wholesale (candies, cakes, dry goods, cigarettes etc)	\$50.00
106.00	Newspapers	\$50.00
107.00	Oil, wholesale dealers -persons, firm, corporation or agency selling illuminating lubrication, fuel oil, gasoline, or kerosene at wholesale, that is to say in quantities of twenty-five gallons or more	\$100.00
108.00	Oil and gasoline -retail in addition to other licenses	\$30.00 first pump \$7.50 each additional pump
109.00	Optician -resident Must Provide Board Certification: Optometry Board	\$50.00
109.01	Optician -transient Must Provide Board Certification: Optometry Board	\$10.00 per day
111.00	Packing House	\$50.00
112.00	Peanut Roaster -where no other license is paid	\$10.00
113.00	Pecan Dealers -handling other than own crop	\$30.00
114.00	Physician -resident Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$50.00
115.00	Plumbers Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$30.00
116.00	Plumbing Supplies	Based on gross receipts \$0-\$9,999.99 \$50.00 \$10,000.00-\$49,999.99 \$70.00 \$50,000-\$99,999.99 \$100.00 \$100,000-\$199,999.99 \$150.00 \$200,000-\$299,999.99 \$200.00 \$300,000.00-\$499,999 \$250.00 Over \$500,000.00 \$300.00
117.00	Prescription Drugs -in addition to drug store see schedule 50.00 Must Provide Board Certification: Pharmacy Board	\$30.00
118.00	Pulpwood Dealer and yard or agent	\$50.00
119.00	Physician -vendors of patent medicines etc Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$20.00 per day
120.00	Peddlers -merchandise of any kind hardware, furniture etc.	\$10.00 per day \$200.00 per year
121.00	Photographers -local	\$30.00
121.01	Photographers -transient	\$10.00 per week
122.00	Pool or Billiard tables -ball machines, video games or like devices	\$50.00 per table

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
123.00	Playing cards -each dealer whether in connection with other merchandise or not.	\$10.00 per dealer
124.00	Planning Mills	\$100.00
125.00	Public Utilities -each person, firm or corporation operating a public utility such as an electric light plant, water works and gas companies shall pay an amount equal to 3% of gross receipt of business conducted in the Town of Fort Deposit with the calendar year preceding.	
126.00	Pecan Crackers and Processing	\$100.00
127.00	Printing Shop	\$30.00
128.00	Refrigeration Mart	\$50.00
129.00	Real Estate	\$30.00 each dealer or agent
130.00	Railroads -persons, firm or corporation engaging in the business of railroad transportation of freight or passengers to and from points in the State of Alabama and keeping an office or place of business in the Town of Fort Deposit.	\$100.00
131.00	Rolling Stores	\$100.00
132.00	Radio and TV repair shop and service	\$30.00
133.00	Roofing	\$70.00
134.00	Saw Mills	\$50.00
135.00	Shooting Galleries	\$20.00 per week
136.00	Sign Painters	\$30.00
137.00	Sound Truck -operating on streets for advertising unless sponsored by local concern	\$10.00 per day
138.00	Tattooing	\$100.00
139.00	Telegraph Companies -privilege of doing intrastate business within the town	\$75.00
140.00	Telephone Company – Local Exchange	\$60.00
140.01	Telephone Company -privilege of doing intrastate business within the town	\$15.00 Long Distance
141.00	Truck Line or Common Carrier	\$50.00
142.00	Typewriting/Adding Machines -persons engaged in the business of cleaning, repairing or selling typewriting or adding machines.	\$20.00
143.00	Trailer Courts	\$50.00
144.00	Trucks -transportation of freight or household goods	\$20.00 each truck
145.00	Taxi	\$20.00
146.00	Trade Stamps -firm, persons, corporations selling or trading stamps, certification, vouchers, coupons, or otherwise that might be redeemed in money or merchandise	1% of the gross receipts derived from the sales from the past calendar year, but in no event less than \$100.00.
147.00	Veterinarian Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
148.00	Vending Machine -anywhere	\$10.00
149.00	Uniform Company	\$70.00
150.00	Warehouse -Cotton	\$20.00
151.00	Wine -wholesale Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
151.01	Wine -retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
152.00	Wood Dealer	\$10.00

Schedule "V" - 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).