



# Town of Hurtsboro (9650) Business License Fee Schedule

including General Information/FAQs



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

All businesses operating in the city limits or police jurisdiction of the Town of Hurtsboro 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.

## 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>.

<b>Internal no.</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
327910	Abrasive Product Manufacturing	C
325520	Adhesive Manufacturing	C
541611	Administrative Management and General Management Consulting Services	A
541810	Advertising Agencies	A
541870	Advertising Material Distribution Services	A
711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	B
333912	Air and Gas Compressor Manufacturing	C
488111	Air Traffic Control	A
333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	C
336412	Aircraft Engine and Engine Parts Manufacturing	D
336411	Aircraft Manufacturing	D
713990	All Other Amusement and Recreation Industries	B
112990	All Other Animal Production	F
811198	All Other Automotive Repair and Maintenance	C
325199	All Other Basic Organic Chemical Manufacturing	C
561499	All Other Business Support Services	F
532299	All Other Consumer Goods Rental	D
322299	All Other Converted Paper Product Manufacturing	E
452990	All Other General Merchandise Stores	C
111199	All Other Grain Farming	F
446199	All Other Health and Personal Care Stores	B
442299	All Other Home Furnishings Stores	C
519190	All Other Information Services	A
524298	All Other Insurance Related Activities	B
316998	All Other Leather Good and Allied Product Manufacturing	D
541199	All Other Legal Services	A
212299	All Other Metal Ore Mining	C
621999	All Other Miscellaneous Ambulatory Health Care Services	D
325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing	C
111998	All Other Miscellaneous Crop Farming	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing	C
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	D
311999	All Other Miscellaneous Food Manufacturing	F
333999	All Other Miscellaneous General Purpose Machinery Manufacturing	C
339999	All Other Miscellaneous Manufacturing	B
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	C
611699	All Other Miscellaneous Schools and Instruction	F
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)	B
314999	All Other Miscellaneous Textile Product Mills	E
562998	All Other Miscellaneous Waste Management Services	F
321999	All Other Miscellaneous Wood Product Manufacturing	F
522298	All Other Non-depository Credit Intermediation	A
212399	All Other Nonmetallic Mineral Mining	C
621498	All Other Outpatient Care Centers (STATE BOARD CERTIFICATION REQUIRED)	C
812990.01	All Other Personal Services	B
324199	All Other Petroleum and Coal Products Manufacturing	C
486990	All Other Pipeline Transportation	B
326199	All Other Plastics Product Manufacturing	D
541990	All Other Professional, Scientific, and Technical Services	A
511199	All Other Publishers	B
326299	All Other Rubber Product Manufacturing	D
445299	All Other Specialty Food Stores	F
238990	All Other Specialty Trade Contractors	E
488999	All Other Support Activities for Transportation	A
561990	All Other Support Services	F
517919	All Other Telecommunications	K
336999	All Other Transportation Equipment Manufacturing	D
561599	All Other Travel Arrangement and Reservation Services	F
721199	All Other Traveler Accommodation	C
331313	Alumina Refining and Primary Aluminum Production	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
331524	Aluminum Foundries (except Die-Casting)	C
331315	Aluminum Sheet, Plate, and Foil Manufacturing	C
621910	Ambulance Services	D
332993	Ammunition (except Small Arms) Manufacturing	D
713110	Amusement and Theme Parks	B
713120	Amusement Arcades	B
334516	Analytical Laboratory Instrument Manufacturing	C
311611	Animal (except Poultry) Slaughtering	F
212113	Anthracite Mining	C
112910	Apiculture	F
315990	Apparel Accessories and Other Apparel Manufacturing	D
111331	Apple Orchards	F
811412	Appliance Repair and Maintenance	D
611513	Apprenticeship Training	F
541310	Architectural Services	A
561613	Armored Car Services (STATE BOARD CERTIFICATION REQUIRED)	F
453920	Art Dealers	B
325220	Artificial and Synthetic Fibers and Filaments Manufacturing	C
324121	Asphalt Paving Mixture and Block Manufacturing	C
324122	Asphalt Shingle and Coating Materials Manufacturing	C
623312	Assisted Living Facilities for the Elderly	D
334310	Audio and Video Equipment Manufacturing	C
334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	C
423110	Automobile and Other Motor Vehicle Merchant Wholesalers	E
611692	Automobile Driving Schools	F
336111	Automobile Manufacturing	D
811121	Automotive Body, Paint, and Interior Repair and Maintenance	C
811112	Automotive Exhaust System Repair	C
811122	Automotive Glass Replacement Shops	C
811191	Automotive Oil Change and Lubrication Shops	C



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
441310	Automotive Parts and Accessories Stores	C
811113	Automotive Transmission Repair	C
445291	Baked Goods Stores	F
332991	Ball and Roller Bearing Manufacturing	D
812111	Barber Shops (AL Board of Cosmetology & Barbers Permit required)	B
334412	Bare Printed Circuit Board Manufacturing	C
812112	Beauty Salons (AL Board of Cosmetology & Barbers Permit required)	B
721191	Bed-and-Breakfast Inns	D
112111	Beef Cattle Ranching and Farming	F
424810	Beer and Ale Merchant Wholesalers (ABC Board Certification Required)	E
445310.02	Beer Off Premise Only (ABC Board Permit Required)	H
445310.01	Beer On / Off Premise (ABC Board Permit Required)	H
445310.00	Beer, Wine, and Liquor Stores (ABC Board Permit Required) (Must also Purchase 445310.02 and 445310.04)	H
311313	Beet Sugar Manufacturing	F
111334	Berry (except Strawberry) Farming	F
325414	Biological Product (except Diagnostic) Manufacturing	C
221117	Biomass Electric Power Generation	G
212111	Bituminous Coal and Lignite Surface Mining	C
212112	Bituminous Coal Underground Mining	C
334613	Blank Magnetic and Optical Recording Media Manufacturing	C
337920	Blind and Shade Manufacturing	C
621991	Blood and Organ Banks	D
336612	Boat Building	D
441222	Boat Dealers	D
332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing	D
511130	Book Publishers	B
451211	Book Stores	B
424920	Book, Periodical, and Newspaper Merchant Wholesalers	E
323117	Books Printing	D
312112	Bottled Water Manufacturing	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
713950	Bowling Centers	B
311230	Breakfast Cereal Manufacturing	F
312120	Breweries (ABC Board Permit Required)	E
423320	Brick, Stone, and Related Construction Material Merchant Wholesalers	E
313210	Broad Woven Fabric Mills	E
112320	Broilers and Other Meat Type Chicken Production	F
339994	Broom, Brush, and Mop Manufacturing	B
541350	Building Inspection Services	A
339995	Burial Casket Manufacturing	B
485113	Bus and Other Motor Vehicle Transit Systems	B
611410	Business and Secretarial Schools	F
425110	Business to Business Electronic Markets	E
515210	Cable and Other Subscription Programming	B
722514	Cafeterias, Grill Buffets, and Buffets (Department of Health Certification Required)	D
311314	Cane Sugar Manufacturing	F
334416	Capacitor, Resistor, Coil, Transformer, and Other Inductor Manufacturing	C
811192	Car Washes	C
335991	Carbon and Graphite Product Manufacturing	C
314110	Carpet and Rug Mills	E
561740	Carpet and Upholstery Cleaning Services	F
721120	Casino Hotels	C
713210	Casinos (except Casino Hotels)	B
722320	Caterers (Department of Health Certification Required)	C
112112	Cattle Feedlots	F
327310	Cement Manufacturing	C
812220	Cemeteries and Crematories	B
485510	Charter Bus Industry	B
311513	Cheese Manufacturing	F
112310	Chicken Egg Production	F
624110	Child and Youth Services (DHR Permit Required)	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
624410	Child Day Care Services (DHR Permit Required)	E
448130	Children's and Infants' Clothing Stores	B
311351	Chocolate and Confectionery Manufacturing from Cacao Beans	F
111320	Citrus (except Orange) Groves	F
524291	Claims Adjusting	B
212325	Clay and Ceramic and Refractory Minerals Mining	C
327120	Clay Building Material and Refractories Manufacturing	C
448150	Clothing Accessories Stores	B
722410.03	Club Liquor Class II (ABC Board Certification Required) (Must also Purchase 445310.01 and 445310.03)	H
423520	Coal and Other Mineral and Ore Merchant Wholesalers	E
483113	Coastal and Great Lakes Freight Transportation	B
483114	Coastal and Great Lakes Passenger Transportation	B
311920	Coffee and Tea Manufacturing	F
812310	Coin-Operated Laundries and Drycleaners	B
561440	Collection Agencies	B
611310	Colleges, Universities, and Professional Schools	F
532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing	C
811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	B
236220	Commercial and Institutional Building Construction (Board Certification Required)	D
311812	Commercial Bakeries	F
522110.00	Commercial Banking-ATM Location	7.50
522110.01	Commercial Banking-Branch Location	7.50
522110.02	Commercial Banking-Main Office	93.75
541922	Commercial Photography	A
323111	Commercial Printing (except Screen and Books)	D
323113	Commercial Screen Printing	D
335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing	C
523140	Commodity Contracts Brokerage	A
523130	Commodity Contracts Dealing	A
811213	Communication Equipment Repair and Maintenance	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
624210	Community Food Services	E
485112	Commuter Rail Systems	B
423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	E
811212	Computer and Office Machine Repair and Maintenance	B
541513	Computer Facilities Management Services	A
334112	Computer Storage Device Manufacturing	C
541512	Computer Systems Design Services	A
334118	Computer Terminal and Other Computer Peripheral Equipment Manufacturing	C
611420	Computer Training	F
327331	Concrete Block and Brick Manufacturing	C
327332	Concrete Pipe Manufacturing	C
445292	Confectionery and Nut Stores	F
311352	Confectionery Manufacturing from Purchased Chocolate	F
424450	Confectionery Merchant Wholesalers	E
423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers	E
333120	Construction Machinery Manufacturing	C
212321	Construction Sand and Gravel Mining	C
532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing	C
532210	Consumer Electronics and Appliances Rental	D
811211	Consumer Electronics Repair and Maintenance	B
522291	Consumer Lending	A
623311	Continuing Care Retirement Communities	D
445120	Convenience Stores – additional licensing maybe needed	F
561920	Convention and Trade Show Organizers	F
561591	Convention and Visitors Bureaus	F
333922	Conveyor and Conveying Equipment Manufacturing	C
311821	Cookie and Cracker Manufacturing	F
212234	Copper Ore and Nickel Ore Mining	C
331420	Copper Rolling, Drawing, Extruding, and Alloying	C
111150	Corn Farming	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
551114	Corporate, Subsidiary, and Regional Managing Offices	B
322211	Corrugated and Solid Fiber Box Manufacturing	E
446120	Cosmetics, Beauty Supplies, and Perfume Stores	B
611511	Cosmetology and Barber Schools (STATE BOARD CERTIFICATION REQUIRED)	F
111920	Cotton Farming	F
115111	Cotton Ginning	F
492110	Couriers and Express Delivery Services	C
561492	Court Reporting and Stenotype Services	C
311512	Creamery Butter Manufacturing	F
561450	Credit Bureaus	B
522210	Credit Card Issuing	A
522130.00	Credit Unions-ATM Location	7.50
522130.01	Credit Unions-Branch Location	7.50
522130.02	Credit Unions-Main Office	93.75
115113	Crop Harvesting, Primarily by Machine	F
211111	Crude Petroleum and Natural Gas Extraction	C
212313	Crushed and Broken Granite Mining and Quarrying	C
212312	Crushed and Broken Limestone Mining and Quarrying	C
335931	Current-Carrying Wiring Device Manufacturing	C
314120	Curtain and Linen Mills	E
337212	Custom Architectural Woodwork and Millwork Manufacturing	C
325991	Custom Compounding of Purchased Resins	C
541511	Custom Computer Programming Services	A
332114	Custom Roll Forming	D
315210	Cut and Sew Apparel Contractors	D
321912	Cut Stock, Re-sawing Lumber, and Planning	F
327991	Cut Stone and Stone Product Manufacturing	C
333515	Cutting Tool and Machine Tool Accessory Manufacturing	C
325194	Cyclic Crude, Intermediate, and Gum and Wood Chemical Manufacturing	C
112120	Dairy Cattle and Milk Production	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
424430	Dairy Product (except Dried or Canned) Merchant Wholesalers	E
711120	Dance Companies	B
518210	Data Processing, Hosting, and Related Services	A
483111	Deep Sea Freight Transportation	B
483112	Deep Sea Passenger Transportation	B
999999.99	Delivery	V
339114	Dental Equipment and Supplies Manufacturing	B
339116	Dental Laboratories	B
452111	Department Stores (except Discount Department Stores)	C
621512	Diagnostic Imaging Centers	C
812191	Diet and Weight Reducing Centers	B
212311	Dimension Stone Mining and Quarrying	C
541860	Direct Mail Advertising	A
511140	Directory and Mailing List Publishers	B
452112	Discount Department Stores	C
312140	Distilleries (ABC Board Permit Required)	E
561410	Document Preparation Services	B
311111	Dog and Cat Food Manufacturing	F
339930	Doll, Toy, and Game Manufacturing	B
541340	Drafting Services	A
311423	Dried and Dehydrated Food Manufacturing	F
213111	Drilling Oil and Gas Wells	C
512132	Drive-In Motion Picture Theaters	A
424210	Drugs and Druggists' Sundries Merchant Wholesalers	E
812320	Dry cleaning and Laundry Services (except Coin-Operated)	B
311824	Dry Pasta, Dough, and Flour Mixes Manufacturing from Purchased Flour	F
111130	Dry Pea and Bean Farming	F
311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing	F
238310	Drywall and Insulation Contractors	E
112130	Dual-Purpose Cattle Ranching and Farming	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
611710	Educational Support Services	F
221121	Electric Bulk Power Transmission and Control	G
335110	Electric Lamp Bulb and Part Manufacturing	C
221122	Electric Power Distribution	G
423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers	E
238210	Electrical Contractors and Other Wiring Installation Contractors (STATE BOARD CERTIFICATION REQUIRED)	E
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	C
454112	Electronic Auctions	D
334111	Electronic Computer Manufacturing	C
334417	Electronic Connector Manufacturing	C
454111	Electronic Shopping	D
443142	Electronics Stores	B
332813	Electroplating, Plating, Polishing, Anodizing, and Coloring	D
611110	Elementary and Secondary Schools	D
333921	Elevator and Moving Stairway Manufacturing	C
624230	Emergency and Other Relief Services	E
561311	Employment Placement Agencies	B
321213	Engineered Wood Member (except Truss) Manufacturing	F
541330	Engineering Services	A
541620	Environmental Consulting Services	A
325193	Ethyl Alcohol Manufacturing	C
611691	Exam Preparation and Tutoring	F
561312	Executive Search Services	B
325920	Explosives Manufacturing	C
561710	Exterminating and Pest Control Services (STATE BOARD CERTIFICATION REQUIRED)	F
313320	Fabric Coating Mills	E
332996	Fabricated Pipe and Pipe Fitting Manufacturing	D
332312	Fabricated Structural Metal Manufacturing	D
561210	Facilities Support Services	B
448140	Family Clothing Stores	B

<b>Internal no.</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
621410	Family Planning Centers	C
423820	Farm and Garden Machinery and Equipment Merchant Wholesalers	E
115115	Farm Labor Contractors and Crew Leaders	F
333111	Farm Machinery and Equipment Manufacturing	C
115116	Farm Management Services	F
493130	Farm Product Warehousing and Storage	F
424910	Farm Supplies Merchant Wholesalers	E
339993	Fastener, Button, Needle, and Pin Manufacturing	B
311225	Fats and Oils Refining and Blending	F
325314	Fertilizer (Mixing Only) Manufacturing	C
335921	Fiber Optic Cable Manufacturing	C
313110	Fiber, Yarn, and Thread Mills	E
522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities	B
611610	Fine Arts Schools	F
112511	Finfish Farming and Fish Hatcheries	F
114111	Finfish Fishing	E
238350	Finish Carpentry Contractors	E
445220	Fish and Seafood Markets	F
424460	Fish and Seafood Merchant Wholesalers	E
713940	Fitness and Recreational Sports Centers	B
327211	Flat Glass Manufacturing	C
311930	Flavoring Syrup and Concentrate Manufacturing	F
611512	Flight Training	F
442210	Floor Covering Stores	C
238330	Flooring Contractors	E
111422	Floriculture Production	F
453110	Florists	C
311211	Flour Milling	F
424930	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers	E
311511	Fluid Milk Manufacturing	F



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
333995	Fluid Power Cylinder and Actuator Manufacturing	C
333996	Fluid Power Pump and Motor Manufacturing	C
332912	Fluid Power Valve and Hose Fitting Manufacturing	D
322212	Folding Paperboard Box Manufacturing	E
446191	Food (Health) Supplement Stores	B
333241	Food Product Machinery Manufacturing	C
722310	Food Service Contractors (Department of Health Certification Required)	D
811430	Footwear and Leather Goods Repair	D
316210	Footwear Manufacturing	D
424340	Footwear Merchant Wholesalers	E
113210	Forest Nurseries and Gathering of Forest Products	D
532220	Formal Wear and Costume Rental	D
812990.00	Fortune Teller or Clairvoyant	M
221112	Fossil Fuel Electric Power Generation	G
238130	Framing Contractors	E
621493	Freestanding Ambulatory Surgical and Emergency Centers (STATE BOARD CERTIFICATION REQUIRED)	C
488510	Freight Transportation Arrangement	A
424480	Fresh Fruit and Vegetable Merchant Wholesalers	E
311813	Frozen Cakes, Pies, and Other Pastries Manufacturing	F
311411	Frozen Fruit, Juice, and Vegetable Manufacturing	F
311412	Frozen Specialty Food Manufacturing	F
111336	Fruit and Tree Nut Combination Farming	F
311421	Fruit and Vegetable Canning	F
445230	Fruit and Vegetable Markets	F
454310.01	Fuel Dealers - itinerant	T Yearly
454310.00	Fuel Dealers - local	I Yearly
722511	Full-Service Restaurants (Department of Health Certification Required)	D
812210	Funeral Homes and Funeral Services (Board of Funeral Services Required)	B
112930	Fur-Bearing Animal and Rabbit Production	F
423210	Furniture Merchant Wholesalers	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
442110	Furniture Stores	C
339991	Gasket, Packing, and Sealing Device Manufacturing	B
447110	Gasoline Stations with Convenience Stores (Additional Schedules may be required)	E
811111	General Automotive Repair	C
484110	General Freight Trucking, Local	C
484122	General Freight Trucking, Long-Distance, Less Than Truckload	C
484121	General Freight Trucking, Long-Distance, Truckload	C
424410	General Line Grocery Merchant Wholesalers	E
622110	General Medical and Surgical Hospitals (STATE BOARD CERTIFICATION REQUIRED)	C
532310	General Rental Centers	D
493110	General Warehousing and Storage	F
541360	Geophysical Surveying and Mapping Services	A
221116	Geothermal Electric Power Generation	G
453220	Gift, Novelty, and Souvenir Stores	C
238150	Glass and Glazing Contractors	E
327213	Glass Container Manufacturing	C
327215	Glass Product Manufacturing Made of Purchased Glass	C
112420	Goat Farming	F
212221	Gold Ore Mining	C
713910	Golf Courses and Country Clubs	B
424510	Grain and Field Bean Merchant Wholesalers	E
111332	Grape Vineyards	F
541430	Graphic Design Services	A
511191	Greeting Card Publishers	B
327992	Ground or Treated Mineral and Earth Manufacturing	C
336414	Guided Missile and Space Vehicle Manufacturing	D
336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	D
327420	Gypsum Product Manufacturing	C
332510	Hardware Manufacturing	D
423710	Hardware Merchant Wholesalers	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
444130	Hardware Stores	C
321211	Hardwood Veneer and Plywood Manufacturing	F
111940	Hay Farming	F
562112	Hazardous Waste Collection	F
562211	Hazardous Waste Treatment and Disposal	F
525120	Health and Welfare Funds	A
238220.00	Heating and Air-Conditioning Contractors (STATE BOARD CERTIFICATION REQUIRED)	E
333414	Heating Equipment (except Warm Air Furnaces) Manufacturing	C
336120	Heavy Duty Truck Manufacturing	D
237310	Highway, Street, and Bridge Construction (Board Certification Required)	D
712120	Historical Sites	C
621491	HMO Medical Centers (STATE BOARD CERTIFICATION REQUIRED)	C
451120	Hobby, Toy, and Game Stores	B
112210	Hog and Pig Farming	F
811411	Home and Garden Equipment Repair and Maintenance	D
444110	Home Centers	C
423220	Home Furnishing Merchant Wholesalers	E
621610	Home Health Care Services	C
532291	Home Health Equipment Rental	D
112920	Horses and Other Equine Production	F
315110	Hosiery and Sock Mills	D
721110	Hotels (except Casino Hotels) and Motels	C
443141	Household Appliance Stores	B
423620	Household Appliances, Electric House Wares, and Consumer Electronics Merchant Wholesalers	E
335221	Household Cooking Appliance Manufacturing	C
337125	Household Furniture (except Wood and Metal) Manufacturing	C
335224	Household Laundry Equipment Manufacturing	C
335222	Household Refrigerator and Home Freezer Manufacturing	C
541612	Human Resources Consulting Services	A
114210	Hunting and Trapping	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
221111	Hydroelectric Power Generation	G
311520	Ice Cream and Frozen Dessert Manufacturing	F
312113	Ice Manufacturing	E
711510	Independent Artists, Writers, and Performers	B
333413	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	C
424130	Industrial and Personal Service Paper Merchant Wholesalers	E
236210	Industrial Building Construction (Board Certification Required)	D
541420	Industrial Design Services	A
325120	Industrial Gas Manufacturing	C
812332	Industrial Launderers	B
423830	Industrial Machinery and Equipment Merchant Wholesalers	E
333511	Industrial Mold Manufacturing	C
333994	Industrial Process Furnace and Oven Manufacturing	C
212322	Industrial Sand Mining	C
423840	Industrial Supplies Merchant Wholesalers	E
333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing	C
332911	Industrial Valve Manufacturing	D
483211	Inland Water Freight Transportation	B
483212	Inland Water Passenger Transportation	B
337127	Institutional Furniture Manufacturing	C
334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	C
334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	C
524210	Insurance Agencies and Brokerages	B
524113	Insurance Carriers Other (State Regulated 11-51-120/123)	\$10.00, plus \$1.00 on each \$100.00 and major fraction of the gross premiums, less return premiums, received during the preceding year on policies issued

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
		during said year to citizens of the municipality
524128.01	<b>Insurance Company and/or its agents –</b> casualty, fire, and/or marine premiums (See Section 11-51-120-123 of the Code of Alabama.)	4% of all premiums collected on Policies issued during the preceding year on property located in the municipality, less return premiums
512220	Integrated Record Production/Distribution	A
541410	Interior Design Services	A
522293	International Trade Financing	A
519130	Internet Publishing and Broadcasting and Web Search Portals	A
485210	Interurban and Rural Bus Transportation	B
561611	Investigation Services	F
523930	Investment Advice	A
523110	Investment Banking and Securities Dealing	A
325413	In-Vitro Diagnostic Substance Manufacturing	C
332111	Iron and Steel Forging	D
331110	Iron and Steel Mills and Ferroalloy Manufacturing	C
331210	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	C
331511	Iron Foundries	C
212210	Iron Ore Mining	C
334517	Irradiation Apparatus Manufacturing	C
561720	Janitorial Services	F
339910	Jewelry and Silverware Manufacturing	B
448310	Jewelry Stores	B
423940	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers	E
611210	Junior Colleges	F
212324	Kaolin and Ball Clay Mining	C
621492	Kidney Dialysis Centers (STATE BOARD CERTIFICATION REQUIRED)	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
313240	Knit Fabric Mills	E
326130	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	D
237210	Land Subdivision	D
541320	Landscape Architectural Services (STATE BOARD CERTIFICATION REQUIRED)	A
561730	Landscaping Services	F
611630	Language Schools	F
333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	C
212231	Lead Ore and Zinc Ore Mining	C
316110	Leather and Hide Tanning and Finishing	D
531130	Lessors of Mini-warehouses and Self-Storage Units	B
533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	C
531120	Lessors of Nonresidential Buildings (except Mini-warehouses)	B
531190	Lessors of Other Real Estate Property	B
531110	Lessors of Residential Buildings and Dwellings	B
519120	Libraries and Archives	A
336112	Light Truck and Utility Vehicle Manufacturing	D
327410	Lime Manufacturing	C
722513	Limited-Service Restaurants (Department of Health Certification Required)	D
485320	Limousine Service	J
482111	Line-Haul Railroads (State Regulated 11-51-124)	STATE REGULATED \$20.00
812331	Linen Supply	B
424520	Livestock Merchant Wholesalers	E
492210	Local Messengers and Local Delivery	C
561622	Locksmiths (STATE BOARD CERTIFICATION REQUIRED)	F
113310	Logging	D
722410	Lounge Retail Liquor Class I (ABC Board Certification Required) (Must also Purchase 445310.01 and 445310.03)	H
448320	Luggage and Leather Goods Stores	B
423310	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers	E
332710	Machine Shops	D

<b>Internal no.</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
333517	Machine Tool Manufacturing	C
454113	Mail-Order Houses	D
311213	Malt Manufacturing	F
453930	Manufactured (Mobile) Home Dealers	B
321991	Manufactured Home (Mobile Home) Manufacturing	F
713930	Marinas	B
488320	Marine Cargo Handling	A
541613	Marketing Consulting Services	A
541910	Marketing Research and Public Opinion Polling	A
238140	Masonry Contractors	E
562920	Materials Recovery Facilities	F
337910	Mattress Manufacturing	C
311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing	F
333913	Measuring and Dispensing Pump Manufacturing	C
424470	Meat and Meat Product Merchant Wholesalers	E
445210	Meat Markets	F
311612	Meat Processed from Carcasses	F
333613	Mechanical Power Transmission Equipment Manufacturing	C
541830	Media Buying Agencies	A
541840	Media Representatives	A
621511	Medical Laboratories	C
423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers	E
325411	Medicinal and Botanical Manufacturing	C
315220	Men's and Boys' Cut and Sew Apparel Manufacturing	D
424320	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	E
448110	Men's Clothing Stores	B
332431	Metal Can Manufacturing	D
332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	D
332119	Metal Crown, Closure, and Other Metal Stamping (except Automotive)	D
332811	Metal Heat Treating	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
337124	Metal Household Furniture Manufacturing	C
332215	Metal Kitchen Cookware, Utensil, Cutlery, and Flatware (except Precious) Manufacturing	D
423510	Metal Service Centers and Other Metal Merchant Wholesalers	E
332420	Metal Tank (Heavy Gauge) Manufacturing	D
332321	Metal Window and Door Manufacturing	D
336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing	D
327993	Mineral Wool Manufacturing	C
333131	Mining Machinery and Equipment Manufacturing	C
523999	Miscellaneous Financial Investment Activities	A
523910	Miscellaneous Intermediation	A
485111	Mixed Mode Transit Systems	B
722330	Mobile Food Services (Department of Health Certification Required)	C
521110	Monetary Authorities-Central Bank	A
522310	Mortgage and Nonmortgage Loan Brokers	A
512120	Motion Picture and Video Distribution	A
512110	Motion Picture and Video Production	A
512131	Motion Picture Theaters (except Drive-Ins)	A
335312	Motor and Generator Manufacturing	C
336213	Motor Home Manufacturing	D
336211	Motor Vehicle Body Manufacturing	D
336340	Motor Vehicle Brake System Manufacturing	D
336320	Motor Vehicle Electrical and Electronic Equipment Manufacturing	D
336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	D
336370	Motor Vehicle Metal Stamping	D
423140	Motor Vehicle Parts (Used) Merchant Wholesalers	E
336360	Motor Vehicle Seating and Interior Trim Manufacturing	D
336330	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing	D
423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers	E
488410	Motor Vehicle Towing	A
336350	Motor Vehicle Transmission and Power Train Parts Manufacturing	D



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
441228	Motorcycle, ATV, and All Other Motor Vehicle Dealers <b>(State Regulatory License Required)</b>	C
336991	Motorcycle, Bicycle, and Parts Manufacturing	D
712110	Museums	C
111411	Mushroom Production	F
512230	Music Publishers	A
711130	Musical Groups and Artists	B
451140	Musical Instrument and Supplies Stores	B
339992	Musical Instrument Manufacturing	B
812113	Nail Salons <b>(AL Board of Cosmetology &amp; Barbers Permit required)</b>	B
313220	Narrow Fabric Mills and Schiffli Machine Embroidery	E
221210	Natural Gas Distribution	G
211112	Natural Gas Liquid Extraction	C
712190	Nature Parks and Other Similar Institutions	C
488330	Navigational Services to Shipping	A
441110	New Car Dealers <b>(State Regulatory License Required)</b>	D
236117	New Housing For-Sale Builders <b>(Board Certification Required)</b>	E
236116	New Multifamily Housing Construction (except For-Sale Builders) <b>(Board Certification Required)</b>	E
236115	New Single-Family Housing Construction (except For-Sale Builders) <b>(Board Certification Required)</b>	E
451212	News Dealers and Newsstands	B
519110	News Syndicates	A
511110	Newspaper Publishers	B
322122	Newsprint Mills	E
325311	Nitrogenous Fertilizer Manufacturing	C
311340	Non-chocolate Confectionery Manufacturing	F
335932	Noncurrent-Carrying Wiring Device Manufacturing	C
332112	Nonferrous Forging	D
331410	Nonferrous Metal (except Aluminum) Smelting and Refining	C
331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	C
331523	Nonferrous Metal Die-Casting Foundries	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
999999	Non-Profit Organizations Qualified as 501c3	Z
531312	Nonresidential Property Managers	B
481212	Nonscheduled Chartered Freight Air Transportation	B
481211	Nonscheduled Chartered Passenger Air Transportation	B
337122	Non-upholstered Wood Household Furniture Manufacturing	C
313230	Nonwoven Fabric Mills	E
221113	Nuclear Electric Power Generation	G
111421	Nursery and Tree Production	F
444220	Nursery, Garden Center, and Farm Supply Stores	C
623110	Nursing Care Facilities (Skilled Nursing Facilities) (STATE BOARD CERTIFICATION REQUIRED)	C
561110	Office Administrative Services	B
423420	Office Equipment Merchant Wholesalers	E
337214	Office Furniture (except Wood) Manufacturing	C
532420	Office Machinery and Equipment Rental and Leasing	C
339940	Office Supplies (except Paper) Manufacturing	B
453210	Office Supplies and Stationery Stores	C
621399	Offices of All Other Miscellaneous Health Practitioners (STATE BOARD CERTIFICATION REQUIRED)	C
551111	Offices of Bank Holding Companies	B
541211	Offices of Certified Public Accountants (STATE BOARD CERTIFICATION REQUIRED)	A
621310	Offices of Chiropractors (STATE BOARD CERTIFICATION REQUIRED)	C
621210	Offices of Dentists (STATE BOARD CERTIFICATION REQUIRED)	C
541110	Offices of Lawyers (STATE BOARD CERTIFICATION REQUIRED)	A
621330	Offices of Mental Health Practitioners (except Physicians) (STATE BOARD CERTIFICATION REQUIRED)	C
541120	Offices of Notaries (STATE BOARD CERTIFICATION REQUIRED)	A
621320	Offices of Optometrists (STATE BOARD CERTIFICATION REQUIRED)	C
551112	Offices of Other Holding Companies	B
621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists (STATE BOARD CERTIFICATION REQUIRED)	C
621111	Offices of Physicians (except Mental Health Specialists) (STATE BOARD CERTIFICATION REQUIRED)	C
621112	Offices of Physicians, Mental Health Specialists (STATE BOARD CERTIFICATION REQUIRED)	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
621391	Offices of Podiatrists (STATE BOARD CERTIFICATION REQUIRED)	C
531210	Offices of Real Estate Agents and Brokers	B
531320	Offices of Real Estate Appraisers	B
333132	Oil and Gas Field Machinery and Equipment Manufacturing	C
237120	Oil and Gas Pipeline and Related Structures Construction (Board Certification Required)	D
111120	Oilseed (except Soybean) Farming	F
111191	Oilseed and Grain Combination Farming	F
812922	One-Hour Photofinishing	B
525910	Open-End Investment Funds	A
339115	Ophthalmic Goods Manufacturing	B
423460	Ophthalmic Goods Merchant Wholesalers	E
446130	Optical Goods Stores	B
333314	Optical Instrument and Lens Manufacturing	C
111310	Orange Groves	F
332323	Ornamental and Architectural Metal Work Manufacturing	D
541219	Other Accounting Services	A
522390	Other Activities Related to Credit Intermediation	B
531390	Other Activities Related to Real Estate	B
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	D
488119	Other Airport Operations	A
331318	Other Aluminum Rolling, Drawing, and Extruding	C
311119	Other Animal Food Manufacturing	F
315190	Other Apparel Knitting Mills	D
112519	Other Aquaculture	F
811118	Other Automotive Mechanical and Electrical Repair and Maintenance	C
325180	Other Basic Inorganic Chemical Manufacturing	C
238290	Other Building Equipment Contractors	E
238390	Other Building Finishing Contractors	E
444190	Other Building Material Dealers	C
561439	Other Business Service Centers (including Copy Shops)	B

<b>Internal no.</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
424690	Other Chemical and Allied Products Merchant Wholesalers	E
212393	Other Chemical and Fertilizer Mineral Mining	C
448190	Other Clothing Stores	B
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	C
333318	Other Commercial and Service Industry Machinery Manufacturing	C
423440	Other Commercial Equipment Merchant Wholesalers	E
335929	Other Communication and Energy Wire Manufacturing	C
334290	Other Communications Equipment Manufacturing	C
624229	Other Community Housing Services	E
541519	Other Computer Related Services	A
327390	Other Concrete Product Manufacturing	C
423390	Other Construction Material Merchant Wholesalers	E
212319	Other Crushed and Broken Stone Mining and Quarrying	C
315280	Other Cut and Sew Apparel Manufacturing	D
522190	Other Depository Credit Intermediation	A
454390	Other Direct Selling Establishments – itinerant	T
454390	Other Direct Selling Establishments - local	I Yearly
221118	Other Electric Power Generation	G
811219	Other Electronic and Precision Equipment Repair and Maintenance	B
334419	Other Electronic Component Manufacturing	C
423690	Other Electronic Parts and Equipment Merchant Wholesalers	E
333618	Other Engine Equipment Manufacturing	C
332618	Other Fabricated Wire Product Manufacturing	D
424590	Other Farm Product Raw Material Merchant Wholesalers	E
525990	Other Financial Vehicles	A
111419	Other Food Crops Grown Under Cover	F
238190	Other Foundation, Structure, and Building Exterior Contractors	E
713290	Other Gambling Industries	B
447190	Other Gasoline Stations	E
424490	Other Grocery and Related Products Merchant Wholesalers	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	D
237990	Other Heavy and Civil Engineering Construction (Board Certification Required)	D
624190	Other Individual and Family Services	E
333249	Other Industrial Machinery Manufacturing	C
525190	Other Insurance Funds	A
335129	Other Lighting Equipment Manufacturing	C
335228	Other Major Household Appliance Manufacturing	C
541618	Other Management Consulting Services	A
114119	Other Marine Fishing	E
334519	Other Measuring and Controlling Device Manufacturing	C
332439	Other Metal Container Manufacturing	D
332919	Other Metal Valve and Pipe Fitting Manufacturing	D
321918	Other Millwork (including Flooring)	F
423990	Other Miscellaneous Durable Goods Merchant Wholesalers	E
424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers	E
512199	Other Motion Picture and Video Industries	A
336390	Other Motor Vehicle Parts Manufacturing	D
111339	Other Non-citrus Fruit Farming	F
331529	Other Nonferrous Metal Foundries (except Die-Casting)	C
562219	Other Nonhazardous Waste Treatment and Disposal	F
481219	Other Nonscheduled Air Transportation	B
322219	Other Paperboard Container Manufacturing	E
711190	Other Performing Arts Companies	B
811490	Other Personal and Household Goods Repair and Maintenance	D
812199	Other Personal Care Services	B
112390	Other Poultry Production	F
327212	Other Pressed and Blown Glass and Glassware Manufacturing	C
423490	Other Professional Equipment and Supplies Merchant Wholesalers	E
623990	Other Residential Care Facilities	D
541690	Other Scientific and Technical Consulting Services	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541890	Other Services Related to Advertising	A
561790	Other Services to Buildings and Dwellings	F
311919	Other Snack Food Manufacturing	F
512290	Other Sound Recording Industries	A
541490	Other Specialized Design Services	A
711219	Other Spectator Sports	B
488190	Other Support Activities for Air Transportation	A
488490	Other Support Activities for Road Transportation	A
488390	Other Support Activities for Water Transportation	A
611519	Other Technical and Trade Schools	F
485119	Other Urban Transit Systems	B
111219	Other Vegetable (except Potato) and Melon Farming	F
493190	Other Warehousing and Storage	F
562119	Other Waste Collection	F
541850	Outdoor Advertising	A
444210	Outdoor Power Equipment Stores	C
621420	Outpatient Mental Health and Substance Abuse Centers (STATE BOARD CERTIFICATION REQUIRED)	C
333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	C
722410.01	Package Store Liquor Class II (ABC Board Certification Required) (Must also Purchase 445310.02 and 445310.04)	H
424420	Packaged Frozen Food Merchant Wholesalers	E
561910	Packaging and Labeling Services	F
333993	Packaging Machinery Manufacturing	C
488991	Packing and Crating	A
325510	Paint and Coating Manufacturing	C
444120	Paint and Wallpaper Stores	C
424950	Paint, Varnish, and Supplies Merchant Wholesalers	E
238320	Painting and Wall Covering Contractors	E
322121	Paper (except Newsprint) Mills	E
322220	Paper Bag and Coated and Treated Paper Manufacturing	E
322130	Paperboard Mills	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
812930	Parking Lots and Garages	B
532112	Passenger Car Leasing	C
532111	Passenger Car Rental	C
541214	Payroll Services	A
111992	Peanut Farming	F
525110	Pension Funds	A
511120	Periodical Publishers	B
311991	Perishable Prepared Food Manufacturing	F
325320	Pesticide and Other Agricultural Chemical Manufacturing	C
453910	Pet and Pet Supplies Stores	B
812910	Pet Care (except Veterinary) Services	B
325110	Petrochemical Manufacturing	C
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	E
424710	Petroleum Bulk Stations and Terminals	E
324191	Petroleum Lubricating Oil and Grease Manufacturing	C
324110	Petroleum Refineries	C
325412	Pharmaceutical Preparation Manufacturing	C
446110	Pharmacies and Drug Stores (Pharmacy Board License Required)	C
212392	Phosphate Rock Mining	C
325312	Phosphatic Fertilizer Manufacturing	C
812921	Photofinishing Laboratories (except One-Hour)	B
333316	Photographic and Photocopying Equipment Manufacturing	C
423410	Photographic Equipment and Supplies Merchant Wholesalers	E
325992	Photographic Film, Paper, Plate, and Chemical Manufacturing	C
541921	Photography Studios, Portrait	A
424310	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	E
486110	Pipeline Transportation of Crude Oil	B
486210	Pipeline Transportation of Natural Gas	B
486910	Pipeline Transportation of Refined Petroleum Products	B
326111	Plastics Bag and Pouch Manufacturing	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
326160	Plastics Bottle Manufacturing	D
325211	Plastics Material and Resin Manufacturing	C
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	E
326112	Plastics Packaging Film and Sheet (including Laminated) Manufacturing	D
326122	Plastics Pipe and Pipe Fitting Manufacturing	D
326191	Plastics Plumbing Fixture Manufacturing	D
332313	Plate Work Manufacturing	D
423720	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers	E
238220.01	Plumbing Contractors (STATE BOARD CERTIFICATION REQUIRED)	E
332913	Plumbing Fixture Fitting and Trim Manufacturing	D
325612	Polish and Other Sanitation Good Manufacturing	C
326140	Polystyrene Foam Product Manufacturing	D
488310	Port and Harbor Operations	A
523920	Portfolio Management	A
491110	Postal Service	C
115114	Postharvest Crop Activities (except Cotton Ginning)	F
212391	Potash, Soda, and Borate Mineral Mining	C
111211	Potato Farming	F
327110	Pottery, Ceramics, and Plumbing Fixture Manufacturing	C
424440	Poultry and Poultry Product Merchant Wholesalers	E
112340	Poultry Hatcheries	F
311615	Poultry Processing	F
238110	Poured Concrete Foundation and Structure Contractors	E
332117	Powder Metallurgy Part Manufacturing	D
237130	Power and Communication Line and Related Structures Construction (Board Certification Required)	D
332410	Power Boiler and Heat Exchanger Manufacturing	D
335311	Power, Distribution, and Specialty Transformer Manufacturing	C
333991	Power-Driven Hand tool Manufacturing	C
332721	Precision Turned Product Manufacturing	D
332311	Prefabricated Metal Building and Component Manufacturing	D



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
321992	Prefabricated Wood Building Manufacturing	F
335912	Primary Battery Manufacturing	C
334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing	C
424110	Printing and Writing Paper Merchant Wholesalers	E
325910	Printing Ink Manufacturing	C
333244	Printing Machinery and Equipment Manufacturing	C
561431	Private Mail Centers	B
541614	Process, Physical Distribution, and Logistics Consulting Services	A
611430	Professional and Management Development Training	F
561330	Professional Employer Organizations	B
711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities	B
711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities	L
622210	Psychiatric and Substance Abuse Hospitals (STATE BOARD CERTIFICATION REQUIRED)	C
541820	Public Relations Agencies	A
322110	Pulp Mills	E
333911	Pump and Pumping Equipment Manufacturing	C
711212	Racetracks	B
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	C
515111	Radio Networks	B
515112	Radio Stations	B
336510	Railroad Rolling Stock Manufacturing	D
327320	Ready-Mix Concrete Manufacturing	C
522292	Real Estate Credit	A
321219	Reconstituted Wood Product Manufacturing	F
512210	Record Production	A
721214	Recreational and Vacation Camps (except Campgrounds)	E
532292	Recreational Goods Rental	D
441210	Recreational Vehicle Dealers	D
423930	Recyclable Material Merchant Wholesalers	E
493120	Refrigerated Warehousing and Storage	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
423740	Refrigeration Equipment and Supplies Merchant Wholesalers	E
335314	Relay and Industrial Control Manufacturing	C
562910	Remediation Services	F
311613	Rendering and Meat Byproduct Processing	F
561491	Repossession Services	B
541711	Research and Development in Biotechnology	A
541712	Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)	A
541720	Research and Development in the Social Sciences and Humanities	A
335121	Residential Electric Lighting Fixture Manufacturing	C
623210	Residential Intellectual and Developmental Disability Facilities	C
623220	Residential Mental Health and Substance Abuse Facilities	C
531311	Residential Property Managers	B
236118	Residential Remodelers	E
722410.02	Restaurant Retail Liquor (ABC Board Certification Required) (Must also Purchase 445310.01 and 445310.03)	H
311811	Retail Bakeries	F
811420	Re-upholstery and Furniture Repair	D
111160	Rice Farming	F
311212	Rice Milling	F
311911	Roasted Nuts and Peanut Butter Manufacturing	F
331221	Rolled Steel Shape Manufacturing	C
333519	Rolling Mill and Other Metalworking Machinery Manufacturing	C
238160	Roofing Contractors	E
423330	Roofing, Siding, and Insulation Material Merchant Wholesalers	E
721310	Rooming and Boarding Houses	E
314994	Rope, Cordage, Twine, Tire Cord, and Tire Fabric Mills	E
326220	Rubber and Plastics Hoses and Belting Manufacturing	D
326291	Rubber Product Manufacturing for Mechanical Use	D
721211	RV (Recreational Vehicle) Parks and Campgrounds	E
522220	Sales Financing	A
322291	Sanitary Paper Product Manufacturing	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
517410	Satellite Telecommunications	K
522120.00	Savings Institutions-ATM Location	7.50
522120.01	Savings Institutions-Branch Location	7.50
522120.02	Savings Institutions-Main Office	93.75
332216	Saw Blade and Hand tool Manufacturing	D
333243	Sawmill, Woodworking, and Paper Machinery Manufacturing	C
321113	Sawmills	F
333997	Scale and Balance Manufacturing	C
487110	Scenic and Sightseeing Transportation, Land	A
487990	Scenic and Sightseeing Transportation, Other	A
487210	Scenic and Sightseeing Transportation, Water	A
481112	Scheduled Freight Air Transportation	B
481111	Scheduled Passenger Air Transportation	B
311710	Seafood Product Preparation and Packaging	F
334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	C
522294	Secondary Market Financing	A
331314	Secondary Smelting and Alloying of Aluminum	C
331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	C
523210	Securities and Commodity Exchanges	A
523120	Securities Brokerage	A
561612	Security Guards and Patrol Services (BOARD CERTIFICATION REQUIRED)	F
561621	Security Systems Services (except Locksmiths) (STATE BOARD CERTIFICATION REQUIRED)	F
334413	Semiconductor and Related Device Manufacturing	C
333242	Semiconductor Machinery Manufacturing	C
562991	Septic Tank and Related Services	F
423850	Service Establishment Equipment and Supplies Merchant Wholesalers	E
624120	Services for the Elderly and Persons with Disabilities	E
221320	Sewage Treatment Facilities	G
451130	Sewing, Needlework, and Piece Goods Stores	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
112410	Sheep Farming	F
332322	Sheet Metal Work Manufacturing	D
112512	Shellfish Farming	F
114112	Shellfish Fishing	E
336611	Ship Building and Repairing	D
448210	Shoe Stores	B
482112	Short Line Railroads ((State Regulated 11-51-124)	STATE REGULATED \$20.00
337215	Showcase, Partition, Shelving, and Locker Manufacturing	C
238170	Siding Contractors	E
339950	Sign Manufacturing	B
212222	Silver Ore Mining	C
238910	Site Preparation Contractors	E
713920	Skiing Facilities	B
332992	Small Arms Ammunition Manufacturing	D
332994	Small Arms, Ordnance, and Ordnance Accessories Manufacturing	D
335210	Small Electrical Appliance Manufacturing	C
722515	Snack/ Nonalcoholic Beverage Bars (Department of Health Certification Required)	D
325611	Soap and Other Detergent Manufacturing	C
312111	Soft Drink Manufacturing	E
334614	Software and Other Prerecorded Compact Disc, Tape, and Record Reproducing	C
511210	Software Publishers	B
321212	Softwood Veneer and Plywood Manufacturing	F
115112	Soil Preparation, Planting, and Cultivating	F
221114	Solar Electric Power Generation	G
562111	Solid Waste Collection	F
562213	Solid Waste Combustors and Incinerators	F
562212	Solid Waste Landfill	F
512240	Sound Recording Studios	A
311224	Soybean and Other Oilseed Processing	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
111110	Soybean Farming	F
333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing	C
485991	Special Needs Transportation	B
484220	Specialized Freight (except Used Goods) Trucking, Local	C
484230	Specialized Freight (except Used Goods) Trucking, Long-Distance	C
622310	Specialty (except Psychiatric and Substance Abuse) Hospitals (STATE BOARD CERTIFICATION REQUIRED)	C
311422	Specialty Canning	F
333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing	C
311942	Spice and Extract Manufacturing	F
339920	Sporting and Athletic Goods Manufacturing	B
423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers	E
451110	Sporting Goods Stores	B
611620	Sports and Recreation Instruction	F
711211	Sports Teams and Clubs	B
332613	Spring Manufacturing	D
424120	Stationery and Office Supplies Merchant Wholesalers	E
322230	Stationery Product Manufacturing	E
221330	Steam and Air-Conditioning Supply	G
331513	Steel Foundries (except Investment)	C
331512	Steel Investment Foundries	C
331222	Steel Wire Drawing	C
335911	Storage Battery Manufacturing	C
111333	Strawberry Farming	F
238120	Structural Steel and Precast Concrete Contractors	E
111991	Sugar Beet Farming	F
111930	Sugarcane Farming	F
445110	Supermarkets and Other Grocery (except Convenience) Stores – If beer, wine or alcohol sold additional licensing is required.	F
115210	Support Activities for Animal Production	F
213113	Support Activities for Coal Mining	C
115310	Support Activities for Forestry	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
213114	Support Activities for Metal Mining	C
213115	Support Activities for Nonmetallic Minerals (except Fuels) Mining	C
213112	Support Activities for Oil and Gas Operations	C
323120	Support Activities for Printing	D
488210	Support Activities for Rail Transportation	A
325613	Surface Active Agent Manufacturing	C
339112	Surgical and Medical Instrument Manufacturing	B
339113	Surgical Appliance and Supplies Manufacturing	B
541370	Surveying and Mapping (except Geophysical) Services	A
335313	Switchgear and Switchboard Apparatus Manufacturing	C
325130	Synthetic Dye and Pigment Manufacturing	C
325212	Synthetic Rubber Manufacturing	C
445310.04	Table Wine Off Premise Only (ABC Board Permit Required)	H
445310.03	Table Wine On / Off Premise (ABC Board Permit Required)	H
541213	Tax Preparation Services	A
485310	Taxi Service	J
517911	Telecommunications Resellers	K
561422	Telemarketing Bureaus and Other Contact Centers	B
561421	Telephone Answering Services	B
334210	Telephone Apparatus Manufacturing	C
512191	Teleproduction and Other Postproduction Services	A
515120	Television Broadcasting	B
561320	Temporary Help Services	B
624221	Temporary Shelters	E
541380	Testing Laboratories	A
313310	Textile and Fabric Finishing Mills	E
314910	Textile Bag and Canvas Mills	E
711110	Theater Companies and Dinner Theaters	B
524292	Third Party Administration of Insurance and Pension Funds	B
238340	Tile and Terrazzo Contractors	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
113110	Timber Tract Operations	D
423130	Tire and Tube Merchant Wholesalers	E
441320	Tire Dealers	C
326211	Tire Manufacturing (except Retreading)	D
326212	Tire Retreading	D
541191	Title Abstract and Settlement Offices	A
424940	Tobacco and Tobacco Product Merchant Wholesalers	E
111910	Tobacco Farming	F
312230	Tobacco Manufacturing	E
453991	Tobacco Stores	B
325620	Toilet Preparation Manufacturing	C
311830	Tortilla Manufacturing	F
334514	Totalizing Fluid Meter and Counting Device Manufacturing	C
561520	Tour Operators	F
423920	Toy and Hobby Goods and Supplies Merchant Wholesalers	E
541930	Translation and Interpretation Services (BOARD CERTIFICATION REQUIRED)	A
423860	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers	E
561510	Travel Agencies	F
336214	Travel Trailer and Camper Manufacturing	D
111335	Tree Nut Farming	F
336212	Truck Trailer Manufacturing	D
532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	C
321214	Truss Manufacturing	F
523991	Trust, Fiduciary, and Custody Activities	A
525920	Trusts, Estates, and Agency Accounts	A
333611	Turbine and Turbine Generator Set Units Manufacturing	C
112330	Turkey Production	F
326113	Un-laminated Plastics Film and Sheet (except Packaging) Manufacturing	D
326121	Un-laminated Plastics Profile Shape Manufacturing	D
337121	Upholstered Household Furniture Manufacturing	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
212291	Uranium-Radium-Vanadium Ore Mining	C
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	D
441120	Used Car Dealers <b>(State Regulatory License Required)</b>	D
484210	Used Household and Office Goods Moving	C
453310	Used Merchandise Stores	F
454210	Vending Machine Operators	D
541940	Veterinary Services <b>(STATE BOARD CERTIFICATION REQUIRED)</b>	A
532230	Video Tape and Disc Rental	D
624310	Vocational Rehabilitation Services	E
452910	Warehouse Clubs and Supercenters	C
423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers	E
237110	Water and Sewer Line and Related Structures Construction <b>(Board Certification Required)</b>	D
221310	Water Supply and Irrigation Systems	G
333992	Welding and Soldering Equipment Manufacturing	C
311221	Wet Corn Milling	F
111140	Wheat Farming	F
425120	Wholesale Trade Agents and Brokers	E
221115	Wind Electric Power Generation	G
442291	Window Treatment Stores	C
424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers <b>(ABC Board Certification Required)</b>	E
312130	Wineries <b>(ABC Board Permit Required)</b>	E
517110.01	Wired Telecommunications Carriers--- telephone long distance per 11-51-128 based on population	K
517110	Wired Telecommunications Carriers--telephone local per 11-51-128 based on population	K
517210	Wireless Telecommunications Carriers (except Satellite)	K
315240	Women's, Girls', and Infants' Cut and Sew Apparel Manufacturing	D
448120	Women's Clothing Stores	B
316992	Women's Handbag and Purse Manufacturing	D
424330	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers	E
321920	Wood Container and Pallet Manufacturing	F



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
337110	Wood Kitchen Cabinet and Countertop Manufacturing	C
337211	Wood Office Furniture Manufacturing	C
321114	Wood Preservation	F
321911	Wood Window and Door Manufacturing	F
712130	Zoos and Botanical Gardens	C

## License Fee Schedules

### Schedule "A" - If gross receipts are more than but less than base fee:

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$259.50 plus \$2.04 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$463.50 plus \$1.76 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$639.75 plus \$1.66 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$805.50 plus \$1.62 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$967.50 plus \$1.58 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$1,125.75 plus \$1.54 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$1,279.50 plus \$1.50 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$1,429.50 plus \$1.46 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$1,575.75 plus \$1.42 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,717.50 plus \$1.38 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,705.50 plus \$1.34 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,989.75 plus \$1.30 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$2,119.50 plus \$1.26 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$2,245.50 plus \$1.22 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$2,367.75 plus \$1.20 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$2,967.75 plus \$1.18 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$3,556.50 plus \$1.16 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$4,137.75 plus \$1.12 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$4,696.50 plus \$1.08 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$5,236.50 plus \$1.04 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$6,279.00 plus \$1.00 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$7,276.50 plus \$0.96 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$9,196.50 plus \$0.92 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$11,964.00 plus \$0.88 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$14,596.50 plus \$0.84 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$51,556.50 plus \$0.76 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92MM	\$76,560.00 plus 0.60 per thousand in excess of \$92,000,000.00

**Schedule "B"** - If gross receipts are more than but less than base fee:

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$225.00 plus \$1.81 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$405.75 plus \$1.54 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$559.50 plus \$1.46 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$705.00 plus \$1.42 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$846.75 plus \$1.38 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$984.75 plus \$1.35 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$1,119.00 plus \$1.31 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$1,251.00 plus \$1.28 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$1,378.50 plus \$1.25 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,503.00 plus \$1.21 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,623.75 plus \$1.17 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,740.75 plus \$1.14 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,854.75 plus \$1.10 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,965.00 plus \$1.07 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$2,071.50 plus \$1.05 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$2,596.50 plus \$1.04 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$3,114.00 plus \$1.01 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$3,620.25 plus \$0.98 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$4,111.50 plus \$0.95 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$4,584.00 plus \$0.91 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$5,491.50 plus \$0.88 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$6,369.00 plus \$0.84 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$8,049.00 plus \$0.80 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$10,456.50 plus \$0.77 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$12,774.00 plus \$0.74 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$45,114.00 plus \$0.67 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92 MM	\$67,809.00 plus \$0.53 per thousand in excess of \$92,000,000.00

**Schedule "C" - If gross receipts are more than but less than base fee:**

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$194.25 plus \$1.54 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$348.00 plus \$1.32 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$480.00 plus \$1.25 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$604.50 plus \$1.22 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$726.00 plus \$1.19 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$844.50 plus \$1.16 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$960.00 plus \$1.13 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$1,072.50 plus \$1.10 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$1,182.00 plus \$1.07 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,288.50 plus \$1.04 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,392.00 plus \$1.01 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,492.50 plus \$0.98 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,590.00 plus \$0.95 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,684.50 plus \$0.92 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$1,776.00 plus \$0.90 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$2,226.00 plus \$0.89 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$2,518.50 plus \$0.87 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$3,103.50 plus \$0.84 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$3,523.50 plus \$0.81 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$3,928.50 plus \$0.78 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$4,708.50 plus \$0.75 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$5,458.50 plus \$0.72 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$6,898.50 plus \$0.69 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$8,968.50 plus \$0.66 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$10,948.50 plus \$0.63 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$38,548.50 plus \$0.57 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92 MM	\$58,048.50 plus \$0.45 per thousand in excess of \$92,000,000.00

**Schedule "D"**- If gross receipts are more than but less than base fee:

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$158.25 plus \$1.29 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$287.25 plus \$1.10 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$397.50 plus \$1.04 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$501.00 plus \$1.01 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$602.25 plus \$0.99 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$701.25 plus \$0.96 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$797.25 plus \$0.94 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$891.00 plus \$0.92 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$982.50 plus \$0.89 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,071.00 plus \$0.86 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,157.25 plus \$0.84 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,241.25 plus \$0.81 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,322.25 plus \$0.79 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,401.00 plus \$0.77 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$1,477.50 plus \$0.75 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$1,852.50 plus \$0.74 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$2,220.00 plus \$0.73 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$2,583.75 plus \$0.70 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$2,932.50 plus \$0.68 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$3,270.00 plus \$0.65 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$3,922.50 plus \$0.62 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$4,545.00 plus \$0.60 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$5,745.00 plus \$0.58 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$7,477.50 plus \$0.55 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$9,120.00 plus \$0.53 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$32,220.00 plus \$0.47 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92 MM	\$48,285.00 plus \$0.38 per thousand in excess of \$92,000,000.00

**Schedule "E" - If gross receipts are more than but less than base fee:**

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$127.50 plus \$1.00 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$227.25 plus \$0.88 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$315.00 plus \$0.83 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$398.25 plus \$0.81 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$479.25 plus \$0.79 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$558.00 plus \$0.77 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$635.25 plus \$0.75 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$710.25 plus \$0.73 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$783.00 plus \$0.71 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$854.25 plus \$0.69 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$923.25 plus \$0.67 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$990.00 plus \$0.65 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,055.25 plus \$0.63 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,118.25 plus \$0.61 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$1,179.00 plus \$0.60 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$1,479.00 plus \$0.59 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$1,775.25 plus \$0.58 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$2,064.00 plus \$0.56 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$2,345.25 plus \$0.54 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$3,215.25 plus \$0.52 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$3,132.75 plus \$0.50 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$3,635.25 plus \$0.48 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$4,595.25 plus \$0.46 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$5,967.75 plus \$0.44 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$7,295.25 plus \$0.42 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$25,775.25 plus \$0.38 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92 MM	\$38,780.25 plus \$0.30 per thousand in excess of \$92,000,000.00

**Schedule "F"** - If gross receipts are more than but less than base fee:

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$96.75 plus \$0.77 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$174.00 plus \$0.66 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$240.00 plus \$0.62 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$302.25 plus \$0.61 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$363.00 plus \$0.59 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$422.25 plus \$0.58 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$480.00 plus \$0.56 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$536.25 plus \$0.55 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$591.00 plus \$0.53 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$644.25 plus \$0.52 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$703.50 plus \$0.50 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$746.25 plus \$0.49 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$795.00 plus \$0.47 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$842.25 plus \$0.46 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$888.00 plus \$0.45 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$1,113.00 plus \$0.44 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$1,334.25 plus \$0.44 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$1,551.75 plus \$0.42 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$1,761.75 plus \$0.41 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$1,964.25 plus \$0.39 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$2,354.25 plus \$0.38 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$2,729.25 plus \$0.36 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$3,449.25 plus \$0.35 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$4,484.25 plus \$0.33 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$5,474.25 plus \$0.32 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$19,334.25 plus \$0.29 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92 MM	\$29,024.25 plus \$0.23 per thousand in excess of \$92,000,000.00

**Schedule "G"** - Section 11-51-129 Street railroads, electric, gas and waterworks companies, etc.

The maximum amount of privilege or license tax which the several municipalities within the state may annually assess and collect of persons operating electric or hydroelectric street railroads, electric light and power companies, gas companies, waterworks companies, pipe line companies for transporting or carrying gas, oil, gasoline, water or other commodities, gas distributing companies, whether by means of pipe lines or by tanks, drums, tubes, cylinders or otherwise, heating companies or other public utilities, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, railroad and sleeping car companies and express companies which are otherwise licensed shall not exceed **three percent of the gross receipts of the business done by the utility in the municipality during the preceding year;** and, for the first year's business when an existing utility is taken over, the amount of the license shall be computed on the basis of the gross receipts of the prior operators plus the gross receipts of the new owners; provided, that this section shall not affect any existing contract between any municipality and any public utility operating therein, except those provisions of contracts which relate to the amount or basis of the license tax imposed by such municipality on such utility.

*(Code 1923, §2162; Acts 1935, No. 194, p. 256; Code 1940, T. 37, §745; Acts 1947, No. 355, p. 238, §3; Acts 1949, No. 613, p. 945.)*

## Schedule "H" - Beer, Wine & Liquor (ABC Board Permit Required)

Title of Code		Amount	Licensing Notes
Beer On / Off Premise 0912A	445310.01	\$56.25	
Beer Off Premise Only 0912B	445310.02	\$37.50	
Table Wine On / Off Premise 0912C	445310.03	\$56.25	
Table Wine Off Premise Only 0912D	445310.04	\$56.25	

Lounge Retail Liquor Class I 0912E	722410.00	\$487.50	Must Purchase Beer Off/On Premise and Table Wine On/Off Premise along with Lounge Retail Liquor License as part of the package
Beer On / Off Premise		\$56.25	
Table Wine On / Off Premise		\$56.25	
		<b>\$600.00 Total</b>	

Package Store Liquor Class II 0912F	722410.01	\$487.50	Must Purchase Beer Off Premise and Table Wine Off Premise along with Package Store Liquor License as part of the package
Beer Off Premise Only		\$37.50	
Table Wine Off Premise Only		\$56.25	
		<b>\$581.25 Total</b>	

Restaurant Retail Liquor 0912G	722410.02	\$487.50	Must Purchase Beer Off/On Premise and Table Wine On/Off Premise along with Restaurant Retail Liquor License as part of the package
Beer On / Off Premise		\$56.25	
Table Wine On / Off Premise		\$56.25	
		<b>\$600.00 Total</b>	

Club Liquor Class II 0912H	722410.03	\$487.50	Must Purchase Beer Off/On Premise and Table Wine On/Off Premise along with Club Liquor License as part of the package
Beer On / Off Premise		\$56.25	
Table Wine On / Off Premise		\$56.25	
		<b>\$600.00 Total</b>	

## Schedule "I" - Peddlers

Daily Rate	\$7.50
Weekly Rate	\$18.75
Monthly Rate	\$37.50
Yearly Rate	\$75.00

## Schedule "J" - Taxi Cabs & Limousines

1 Taxi Cab or Limousine	\$37.50
All taxi cabs or Limousines over 1	\$18.75

## Schedule "K" – Telecommunications

517110.00 Wired Telecommunications Carriers--telephone local per 11-51-128 based on population	30.00
517110.01 Wired Telecommunications Carriers--- telephone long distance per 11-51-128 based on population	8.00
517210 Wireless Telecommunications Carriers (except Satellite)	75.00
517410 Satellite Telecommunications	\$75.00
517911 Telecommunications Resellers	\$75.00
517919 All Other Telecommunications	\$75.00



**Schedule "L"** - Special Events Licenses \$175.00 per event

**Schedule "M"** - Fortune Tellers

Annual license rate is \$750.00 and rate is reduced by \$18.75 each year until such time as the annual rate reaches \$375.00 and that becomes the minimum rate thereafter.

**Schedule "O"** - Billiard and/or Pool Tables

For 1 to 2 billiard or pool tables	\$37.50 per table
All billiard or pool tables over 2	\$18.75 per table

**Schedule "T"** - Itinerants

Itinerant business operating within the jurisdiction but located outside the jurisdiction shall pay the itinerant rate for a business license and that rate shall be \$375.00.

**Schedule "U"** - Banks / Savings & Loans

Bank and/or Savings & Loan ATM Location	\$7.50
Bank and/or Savings & Loan Branch Location	\$7.50
Bank Main Office and/or Savings & Loan Main Office	\$93.75

## **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).

## **Schedule "Z" - Non-Profit Organization Subject only to the issuance fee**

Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com) Toll Free Phone: (800) 556-7274

Town of Hurtsboro Business License Fee Schedule v.2019-06-07

