

Thank you for doing business in the City of LaFayette

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

How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after February 29th for 2020 only.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

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

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

General Information/FAQs

Certification Requirements

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

Issuance of a business license by Avenu 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, Chapter 21, 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 the 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 business 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 or 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 fee 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 (1/2) 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, and protection from the municipality.

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

Website: www.avenuinsights.com
Email: businesslicensesupport@avenuinsights.com
Phone: (800) 556-7274
Fax: (844) 528-6529
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
811212	ADDING MACHINES, TYPEWRITERS, CALCULATORS AND/OR REPAIR, SELLING AND OFFICE SUPPLIES	\$ 45.00
811212.01	ADDING MACHINES, TYPEWRITERS, CALCULATORS AND/OR REPAIR, SELLING AND OFFICE SUPPLIES ITINERANT	\$ 90.00
541810	ADVERTISING Each person advertising for the public or engaged in the business of bill posting, sign tacking, distributing advertising matter and/or letting or supplying billboards for advertising purposes, per year	\$ 25.00
621910	AMBULANCE SERVICE Must Provide Board Certification: Alabama EMSP Licensure	\$ 35.00
561990.99	AUCTIONEERS per year Must Provide Board Certification: Auctioneers Board	\$ 150.00
484230	AUTO FREIGHT TRUCKS-COMMON CARRIERS Every common carrier doing business in the City of LaFayette by maintaining a depot, station, or terminal facilities, and/or by receiving freight for transportation for hire from LaFayette to another point in Alabama to LaFayette, for which services a permit is required from Alabama Public Service Commission or who operates a regular route at stated intervals to or from LaFayette	\$ 100.00
532112	AUTOMOBILE OR TRUCK RENTAL - Each person engaged in the business of renting or leasing automobiles or trucks shall pay a license tax as follows - for each automobile or truck per year	\$ 25.00
811111	AUTOMOBILE REPAIRS Each person having or not having an established place of business in LaFayette, but doing repair work on motor vehicles, per year	\$ 25.00
441110	AUTOMOBILES /NEW DEALERS Each person engaged in the business in the City of LaFayette, Alabama, dealing in, demonstrating or soliciting orders for the sale or purchase of automobiles, or other self-propelled vehicles, automotive parts or accessories. Resident or itinerant Must Provide Board Certification: Revenue Department - Regulatory License	\$ 150.00
485310	AUTOMOBILES FOR HIRE Each person operating an automobile or other motor vehicle for carrying passengers for hire. No military exemption allowed under state law. Must comply with chapter on taxicabs in the code. Each additional vehicle	\$50.00 \$50.00
238190	AWNINGS Manufacture and/or erection of - LOCAL	\$ 37.50
238190.01	AWNINGS Manufacture and/or erection of ITINERANT	\$ 75.00
424490.50	BAKERIES BAKING AND RETAIL Each person having an established place of business within the City of LaFayette, police jurisdiction thereof, engaged in the business of operating a bakery and selling products therefrom at wholesale and retail. Must Provide Board Certification: Department of Health Permit	\$ 37.50
812111	BARBER SHOPS Each chair and setup. First Chair Each additional chair Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$15.00 \$10.00
812112	BEAUTY SHOPS Beauty parlors, hairdressing shop, or shops or places of business of like kind where not more than two stands or chairs are set up nor more than two employees charging for services per year. Each additional operator Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$25.00 \$10.00
424810.01	BEER DISTRIBUTOR WHOLESAL	\$ 250.00
445310.15	BEER ON AND OFF PREMISE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 75.00
713990	BILLIARD OR POOL ROOM - Either regular or miniature size, per table. This license is required for all tables whether in use or not.	\$ 25.00
812990.01	BONDSMAN - ITINERANT	\$ 40.00
812990	BONDSMAN - LOCAL	\$ 20.00
448210	BOOT OR SHOE SHOP	\$ 20.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
454210.35	BOTTLE OR CAN SOFT DRINK, CANDY OR COOKIE VENDING MACHINE - When not in connection of a regular licensed business per machine, per year	\$ 10.00
312112.01	BOTTLERS OF SOFT DRINKS - Any dealer, trader, or other person or agent selling and/or delivering aerated, carbonated or mineral drinks, soft drinks or Cola-Cola at wholesale. Payment of bottler's license for doing business within the corporate limits entitles the licensee to sell & deliver the aforementioned products.	\$ 100.00
312112	BOTTLES Each bottler of aerated, carbonated, or mineral water, soft drinks or Coca-Cola or similar drinks or extracts who operates a plant in LaFayette	\$ 100.00
522110	BUILDING AND LOAN OR SAVINGS AND LOAN ASSOCIATIONS OR BANKS	State Regulated
561621	BURGLAR ALARM SALES AND/OR INSTALLATIONS	\$ 35.00
487110	BUSES Each person, firm or corporation operating a passenger bus or passenger busses for hire, into or out of the City of LaFayette, Alabama, for the business derived from the transportation of such passengers from LaFayette to other points in Alabama in interstate commerce, or from other points in Alabama to the City of LaFayette interstate commerce whether or not such person, firm, or corporation has or operates a terminal station, depot or waiting room with- in the City. No half year license- Annual only	\$ 50.00
454310.50	BUTANE OR BOTTLED GAS for heating, cooking or miscellaneous use - LOCAL DEALER Each dealer can service his own installations.	\$ 37.50
454310.01	BUTANE OR BOTTLED GAS for heating, cooking or miscellaneous use - ITINERANT DEALER Each dealer can service his own installations.	\$ 75.00
423510	BUYING ALUMINUM CANS	\$ 20.00
522298.01	BUYING GOLD & SILVER - ITINERANT DEALERS	\$ 200.00
522298.99	BUYING GOLD & SILVER - LOCAL DEALERS	\$ 100.00
515210	CABLE TV - A sum of money equivalent to five percent (5%) of the gross receipts of the business the year next preceding the current license year.	5%
454310.1	CANVASSERS AND/OR PEDDLERS PER DAY DOOR TO DOOR SELLING WITH NO ESTABLISHED BUSINESS IN CITY	\$ 50.00
811192	CAR WASH - Only when not connected with other licensed business	\$ 35.00
711190	CARNIVAL, CIRCUS, COMPANIES OR STREET FAIRS For each concession composing said company. NO GAMBLING DEVICES ALLOWED PER DAY	\$ 100.00
711190.01	CARNIVAL, CIRCUS, COMPANIES OR STREET FAIRS For each concession composing said company. NO GAMBLING DEVICES ALLOWED PER WEEK	\$ 200.00
561740.01	CARPET AND RUG CLEANING ITINERANT	\$ 50.00
561740	CARPET AND RUG CLEANING LOCAL	\$ 25.00
442210	CARPETS AND RUGS Each person, firm, or corporation, selling and installing carpet or floor covering, who is not licensed to do business in the City of LaFayette, and selling/delivering said carpet retail, the same being made from a truck or motor vehicle following transportation from a point with or without the State of Alabama OUTSIDE CITY	\$ 100.00
451110	CARTRIDGES Each person selling rifles, shells and guns at retail. This license provided by this sub-section shall be in addition to all other licenses.	\$ 25.00
453991	CIGARETTES RETAIL	\$ 10.00
711190.02	CIRCUSES - Circuses, menageries, or dog and pony shows	\$ 150.00
812320	CLEANING AND PRESSING SHOPS, LAUNDRY LAUNDERETTES AND WASHATERIAS Each transient who solicits or accepts clothes or other articles to be dry-cleaned, pressed or dyed	\$ 100.00
812320.01	CLEANING AND PRESSING SHOPS, LAUNDRY LAUNDERETTES AND WASHATERIAS Local with established business	\$ 45.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
448140	CLOTHING Each clothing dealer selling or soliciting new or used clothing and having no established place of business in LaFayette	\$ 250.00
484220	COAL DEALER Any person not operating a coal yard, selling coal wholesale or retail, or delivering or causing to be delivered coal for car or other vehicle	\$ 150.00
454310.25	COAL DEALER Each person carrying stock, hauling into City, or acting as a regular dealer	\$ 25.00
561440	COLLECTION AGENCY	\$ 100.00
327320	CONCRETE/ASPHALT MIXER	\$ 50.00
445292	CONFECTIONS Each person selling at the time of sale, or later delivering from trucks or other wise, candy, potato chips, or other articles, which may be classified as confections - per person. The above license includes any person, dealer, or trader who solicits or causes to be solicited, orders for such confections to be delivered to a merchant or consumer following transportation from any point within or without the State of Alabama.	\$ 35.00
238390	CONTRACTORS BUILDING Each person engaged in the business of accepting orders, contracts or subcontracts for erecting, enlarging, improving or relocating any building or structure, or making improvements to the land (including, but not limited to buildings, grading, paving, installation of curbs, gutters, or sewers, excavating roads, bridges, or utilities construction) or any other type construction shall pay a license tax based on their gross annual receipts from contracts performed within the City of LaFayette and its police jurisdiction	A
238999	CONTRACTORS/SUBCONTRACTORS Engineering, Research, and Manufacturing Each person, firm, or corporation engaged in the business of accepting orders, contracts, or subcontracts for engineering or research service shall pay a license tax based on gross receipts from contracts performed within the City of LaFayette and its police jurisdiction	A
238210.00	Contractors - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	A
236220.00	Contractors - <u>general contractors</u> , commercial building, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	A
238220.01	Contractors - heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	A
238220.00	Contractors - plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	A
238160.00	Contractors – roofing Must Provide Board Certification: Home Builders Licensure Board	A
238210.01	CONTRACTOR - SELF EMPLOYED ELECTRICIANS ITINERANT Must Provide Board Certification: Alabama Electrical Contractors Board	\$ 50.00
238210.99	CONTRACTOR - SELF EMPLOYED ELECTRICIANS LOCAL Must Provide Board Certification: Alabama Electrical Contractors Board	\$ 25.00
238220.02	CONTRACTOR - SELF EMPLOYED PLUMBERS ITINERANT Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$ 50.00
238220.99	CONTRACTOR - SELF EMPLOYED PLUMBERS LOCAL Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$ 25.00
541211	CPA Must Provide Board Certification: Public Accountancy Board	F
424490.20	DEALERS (home grown) operating from trucks shall not park same in any parking meter space or loading zone to sell produce therefrom. Fruit dealers wholesale to merchants only	\$ 10.00
621210	DENTIST Must Provide Board Certification: Board of Dental Examiners of Alabama	F

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
237210	DEVELOPMENT OF PROPERTY Each person engaged in the business of developing, subdividing, and selling lots to builders or others shall pay an annual license tax of	\$ 100.00
711310	DISCO HALL	\$ 125.00
453998.02	DISTRIBUTOR OF ARTICLES OF MERCHANDISE - Each person delivering articles of merchandise or any other property within the City, when not in connection with a regularly licensed business shall pay a license tax for each vehicle delivering merchandise within the City of LaFayette. Persons taking orders, soliciting, or consummating sales of merchandise, or taking orders, soliciting, or consummating sales of services, or performing such services within the City of LaFayette or its police jurisdiction shall obtain a license based on such business, profession, or vocation, which shall entitle such business to deliver within the City without obtaining an additional license. This license receipt shall be affixed to the vehicle at the time of receipt and shall not be transferrable from one vehicle to another.	\$ 250.00
453900	DISTRIBUTORS Persons taking orders, soliciting, or consummating sales of merchandise, or taking orders, soliciting, or consummating sales of services, or performing such services within the City of LaFayette or its police jurisdiction shall obtain a license based on such business, profession, or vocation, which shall entitle such business to deliver within the City without obtaining an additional license. This license receipt shall be affixed to the vehicle at the time of receipt and shall not be transferrable from one vehicle to another	B
221122	Electric light and power companies As an annual privilege or license tax, there shall be assessed and collected of each person, form or corporation operating an electric light and power company an amount equal to 3% of the gross receipts of such business (except receipts from sales for resale) done within the corporate limits of the City of LaFayette, Alabama during the preceding calendar year. Each person, firm or corporation carrying on such business outside such corporate limits but within the police jurisdiction of such city shall have assessed and collected of it an amount equal to 1/2 the amount to which such business would have been subjected if carried on within such corporate limits.	3%
541330	ENGINEERING SERVICES Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	F
492110	Express companies doing business in the City of LaFayette, Alabama, and engaged in carrying freight to and from said City to and from other points in the State of Alabama, it being the purpose of this ordinance not to tax interstate commerce	\$ 100.00
423820	FARM MACHINERY	\$ 50.00
453998.98	FARMER'S MARKET Chamber's County Grown	Exempt
311221	FEED MILLS EACH	\$ 25.00
811111.01	FENDER & BODY WORKS	\$ 75.00
526128	FIRE & MARINE INSURANCE	State Regulated
453998.99	FIREWORKS Each dealer	\$ 75.00
453998.20	FLEA MARKET (used mdse.)	\$ 25.00
453998.01	FLEA MARKET per booth, per year	\$ 12.00
453110	FLORIST Each	\$ 25.00
115310	FORESTRY	\$ 100.00
424490.99	FRUIT AND/OR PRODUCE DEALER -WHOLESALE ONLY	\$ 50.00
424490.10	FRUIT DEALERS Each dealer, selling at retail from truck, open-air stand, or from temporary structure, or from building erected less than 60 days before the license is taken out	\$ 100.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
111421	FRUIT TREES OR SHRUBBERY Each person selling, delivering, or soliciting orders for sale, either or all, per year The above applies to fruit dealers or shrubbery delivered from a point within or without the State of Alabama.	\$ 20.00
111421.01	FRUIT TREES OR SHRUBBERY Each person selling, delivering, or soliciting orders for sale, either or all, per day The above applies to fruit dealers or shrubbery delivered from a point within or without the State of Alabama.	\$ 10.00
562111.02	GARBAGE-SOLID WASTE COLLECTION ITINERANT	\$ 450.00
562111.01	GARBAGE-SOLID WASTE COLLECTION LOCAL	\$ 225.00
221120	Gas companies Each person or company engaged in the business of a gas works or plant, for supplying or distributing gas within the City of LaFayette, Alabama shall pay to the said city 3% of the gross receipts of such business transacted within the City of LaFayette, Alabama for the preceding year. Each person or company engaged in such business outside the corporate limits but within the police jurisdiction of the City of LaFayette shall pay to the City of LaFayette, Alabama 1 1/2 of the gross receipts for the preceding year for business transacted outside the corporate limits but within police jurisdiction of the City of LaFayette, Alabama.	3%
423730.01	HEATING & AIR CONDITIONING SALES AND/OR SERVICE ITINERANT	\$ 100.00
423730	HEATING & AIR CONDITIONING SALES AND/OR SERVICE LOCAL	\$ 50.00
532412	HEAVY EQUIPMENT (off the road) BULLDOZERS, SKIDDERS, ETC. SALES & SERVICE	\$ 100.00
721110	HOTELS & TOURIST COURT	\$ 50.00
453998.08	HOUSE MEAT DISTRIBUTORS - Each person, transient, firm or corporation soliciting or accepting orders for packing house meat products, and selling and delivering it wholesale, the same being made from a truck or motor vehicle following transportation from a point within or without the State of Alabama. Persons taking orders, soliciting, or consummating sales of merchandise, or taking orders, soliciting, or consummating sales of services, or performing such services within the City of LaFayette or its police jurisdiction shall obtain a license based on such business, profession, or vocation, which shall entitle such business to deliver within the City without obtaining an additional license. This license receipt shall be affixed to the vehicle at the time of receipt and shall not be transferrable from one vehicle to another. Must Provide Board Certification: Department of Health Permit	\$ 100.00
722330.01	ICE CREAM DOOR TO DOOR Must Provide Board Certification: Department of Health Permit	\$ 25.00
722515	ICE CREAM PARLORS Must Provide Board Certification: Department of Health Permit	\$ 25.00
722330	ICE CREAM PEDDLERS OR TRANSIENTS - selling and delivering to merchants from truck, each Must Provide Board Certification: Department of Health Permit	\$ 50.00
526126	INSURANCE OTHER THAN FIRE & MARINE	State Regulated
541410.01	INTERIOR DECORATOR ITINERANT	\$ 50.00
541410	INTERIOR DECORATOR LOCAL	\$ 25.00
424490.01	ITINERANT VENDOR OF BAKERY PRODUCTS - RETAIL - Each itinerant person, baker, dealer or trader in bakery products engaged in selling the same at retail The above itinerant license includes any itinerant person, dealer or trader who solicits orders or causes the same to be solicited for bakery products to be subsequently delivered to a merchant or consumer following transportation from any point without the State of Alabama. Must Provide Board Certification: Department of Health Permit	\$ 150.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
424490.02	ITINERANT VENDOR OF BAKERY PRODUCTS - WHOLESAL - Each itinerant person, baker, dealer or trader in bakery products engaged in selling the same at wholesale The above itinerant license includes any itinerant person, dealer or trader who solicits orders or causes the same to be solicited for bakery products to be subsequently delivered to a merchant or consumer following transportation from any point without the State of Alabama. Must Provide Board Certification: Department of Health Permit	\$ 35.00
561720.01	JANITORIAL SERVICES ITINERANT	\$ 50.00
561720	JANITORIAL SERVICES LOCAL	\$ 25.00
453212	JUNKDEALERS ITINERANT - Dealers in scrap iron, brass, wastepaper, rags, old cotton, bottles, second-hand machinery or old metal of any kind but not including hides and furs, in addition to any other license	\$ 100.00
453212.01	JUNKDEALERS LOCAL - Dealers in scrap iron, brass, wastepaper, rags, old cotton, bottles, second-hand machinery or old metal of any kind but not including hides and furs, in addition to any other license	\$ 50.00
453212.02	JUNKDEALERS VEHICLES Each dealer, local or transient, engaged in dismantling old automobiles and/or offering for sale, parts from such dismantled cars	\$ 250.00
561730.01	LANDSCAPING ITINERANT	\$ 75.00
561730	LANDSCAPING LOCAL	\$ 37.50
812320.02	LAUNDERETTES AND/OR WASHATERIAS	\$ 35.00
541110	LAWYERS Must Provide Board Certification: Alabama State Bar	F
812331	LINEN RENTAL - LAUNDRY Each person offering linens, coats, uniforms, aprons, tablecloths, napkins or other laundered fabrics for rent	\$ 75.00
424520	LIVESTOCK DEALER Each person selling and trading mules and horses, either or both, cattle, sheep, goats, etc.	\$ 25.00
522310	Loan & Finance Company	\$ 250.00
722410	LOUNGE RETAIL LIQUOR Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 1,500.00
333249	LUMBER & TIMBER TREATING Each plant treating lumber and/or timber with creosote or other preservatives	\$ 150.00
423310	LUMBER BROKER	\$ 50.00
321912.00	LUMBER Each planing mill	\$ 75.00
321113	LUMBER Each sawmill	\$ 75.00
454210.01	MACHINE COIN OPERATED AMUSEMENT per machine. For the business of maintaining or operating any coin operated machine which dispenses music or affords the operator an opportunity to participate in a game, to test his skill, or to view pictures, and provided that no machine shall be licensed, the operation which is contrary to law.	\$ 25.00
333999	MANUFACTURERS, ASSEMBLERS, OR PROCESSORS FOR PRODUCTION	C
337910	MATTRESS Each person manufacturing, cleaning or renovating feather or cotton mattresses	\$ 37.50
311612	MEAT PROCESSING any kind Must Provide Board Certification: Department of Health Permit	\$ 50.00
453998	MERCHANTS RETAIL Each person engaged in selling goods, wares, products, or services (not specifically provided for in this license schedule) to others for consumption or use shall pay a license tax based on their gross annual receipts	D
424490	MILK DISTRIBUTORS - WHOLESAL	\$ 50.00
453998.04	MISCELLANEOUS ITINERANTS - Each person, dealer, association, or other business who shall engage in or transact any trade, business, commerce, occupation, vocation or profession for which no other license is specifically required by this ordinance, shall pay an annual license tax of	\$ 70.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
453998.03	MISCELLANEOUS LOCAL - Each person, dealer, association, or other business who shall engage in or transact any trade, business, commerce, occupation, vocation or profession for which no other license is specifically required by this ordinance, shall pay an annual license tax of	\$ 35.00
453930	MOBILE HOMES (NEW & USED) DEALERS	\$ 125.00
423990	MONUMENTS Each dealer or agent	\$ 25.00
512132	MOTION PICTURE SHOWS Each person, firm or corporation operating or maintaining a moving picture show.	\$ 50.00
454310	MOTOR FUELS This license shall be in addition to automobile accessories license or any other license required herein	E
447110	MOTOR FUELS SOLD BY HOSE - For each gasoline station selling or delivering gasoline through a pump This license shall be in addition to automobile accessories license or any other license required herein	E
454210	MUSIC VENDING MACHINE Does not include restaurant schedule herein, or location Therein provided	\$ 25.00
511110.01	NEWSPAPER OFFICE Each person distributing or delivering a newspaper published outside the City of LaFayette or its police jurisdiction shall pay an annual license tax of	\$ 20.00
511110	NEWSPAPER OFFICE Each weekly newspaper office	\$ 37.50
624410	NURSERY OR KINDERGARTEN Must Provide Board Certification: Department of Human Resources	\$ 35.00
623110	NURSING HOME OR REST HOME Per bed, whether occupied or not Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	\$ 6.00
722410.01	PACKAGE RETAIL OFF-PREMISE LIQUOR LICENSE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 500.00
812990.99	PALMISTRY, PHRENOLOGY, MEDIUM, ETC. Fortune tellers, phrenologist; astrologers, mediums, and all other persons practicing palmistry, mesmerism, hypnotism, and all persons using devices for the purpose of telling fortunes and all spiritualists giving sittings, readings, or exhibitions. Per day	\$ 100.00
522298	PAWN SHOP	\$ 100.00
541921	PHOTOGRAPHERS - Each studio maintained in LaFayette regularly	\$ 37.50
541921.01	PHOTOGRAPHERS Transient, and/or those selling coupons for pictures, to be made outside the police jurisdiction of LaFayette, and/or who solicit orders, or for picture frames, whether they charge for such picture frames or not, and/or who sells or disposes of picture frames . Each, per day Note: This schedule has no application to merchants or dealers having a permanent place of business in LaFayette and who have taken out a City license for the conduct of such business.	\$ 20.00
621111	PHYSICIANS Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	F
451140	PIANO AND/OR ORGAN Each dealer	\$ 25.00
442299	PICTURE FRAMING	\$ 10.00
332311	PORTABLE BUILDING SALES	\$ 50.00
561990	PRINTERS (JOB PRINTING)	\$ 35.00
445310	PRIVATE CLUB LIQUOR LICENSE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 1,000.00
423990.01	PULPWOOD YARDS Each	\$ 100.00
515111	RADIO BROADCASTING	\$ 75.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
482111	Railroad companies having an office in, or running cars into the City of LaFayette, Alabama, for the business derived from the transportation of freight and passengers from La Fayette to other points in the State of Alabama, and from other points in the State of Alabama to LaFayette, it being the purpose of this ordinance not to tax interstate commerce.	\$ 100.00
531390	REAL ESTATE AGENTS - Each salesman and/or agent employed by any broker advertising and/or selling real estate in the City of LaFayette, with or without office in City, per year	\$ 50.00
531210	REAL ESTATE BROKER - Each broker advertising and/or selling real estate in the City of LaFayette With or without office in City, per year	\$ 75.00
326212	RECAP TIRES Local	\$ 37.50
326212.01	RECAP TIRES Outsiders picking up tires for recap	\$ 100.00
531110	RENTAL UNITS 4 or less for each unit over 4	\$20.00 \$5.00
811411	REPAIR SHOPS Each person engaged in the following work: repairing watches, clocks, or other jewelry, and bicycles	\$ 25.00
445311	RESTAURANT LIQUOR LICENSE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 1,000.00
722511	RESTAURANTS For each restaurant, cafe, cafeteria, lunch stand, or other public eating place, except hotels Must Provide Board Certification: Department of Health Permit	\$ 50.00
445310.01	RETAIL BEER OFF PREMISE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 50.00
561710	ROACHES, ANTS, TERMITES Each person, firm, or corporation engaged in the business of fumigating and/or treating premises for the extermination of ants, roaches, termites, and other pests. With office in City Must Provide Board Certification: Department of Agriculture and Industries	\$ 37.50
561710.01	ROACHES, ANTS, TERMITES Each person, firm, or corporation engaged in the business of fumigating and/or treating premises for the extermination of ants, roaches, termites, and other pests. Without office in City Must Provide Board Certification: Department of Agriculture and Industries	\$ 75.00
713940	SKATING RINKS	\$ 37.50
611610	STUDIOS FOR EXERCISE, DANCING, OR TRAINING	\$ 25.00
517311	Such telephone companies conducting what is known as long distance telephone service, or lines (whether such long distance lines are the property of the company or not) by means of which conversation can be had from a point in the City of LaFayette to points within the said City, such company shall pay an additional license in the amount	\$ 50.00
541370	SURVEYING SERVICES Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	F
812199	TANNING BED without other business	\$ 25.00
541213	TAX PREPARATION SERVICES	F
517911	Telegraph companies engaged in business in the City of LaFayette, Alabama, for the purpose of sending messages to and from said City, to and from other points in the State of Alabama, it being the purpose of this ordinance not to tax interstate message. Each company	\$ 50.00
517310	Telephone companies conducting, within the City of LaFayette, Alabama, what is commonly known as a local telephone exchange, or local telephone service. Each company	\$ 200.00
811211.01	TELEVISION AND RADIO REPAIR Itinerant	\$ 50.00
811211	TELEVISION AND RADIO REPAIR Local	\$ 25.00
531190	TRAILER CAMPS Each person operating a camp, lot, or other place in which are parked or stationed house trailers, tents, etc., and which trailers, tents, etc. are	\$ 5.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
	used as a place of abode, shall pay an annual license tax for each lot or camp lot. Per lot, per year	
812210	UNDERTAKERS Each person engaged in the business of preparing bodies for burial, including the sale of caskets, embalming and hearse service Must Provide Board Certification: Board of Funeral Services	\$ 50.00
451130	UPHOLSTERY Each person, firm, or corporation engaged in the business of operating an upholstery shop. Per year	\$ 25.00
441120	USED AUTO, TRUCK & MOTORCYCLE DEALERS Must Provide Board Certification: Revenue Department - Regulatory License	\$ 50.00
541940	VETERINARY SERVICES Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	F
811310	WELDING & RADIATOR SHOP	\$ 25.00
424810	WHOLESALE BEER Provided that a separate license shall be required for the sale of beer, even though such sale be combined with the sale of other goods.	\$250.00
453998.10	WHOLESALE MISCELLANEOUS NOTIONS DISTRIBUTOR - Each person, transient, firm or corporation accepting orders for cigars, candy, chewing gum, notions or other articles, selling and delivering it wholesale, the same being made from a truck or motor vehicle following transportation from a point within or without the State of Alabama. Persons taking orders, soliciting, or consummating sales of merchandise, or taking orders, soliciting, or consummating sales of services, or performing such services within the City of LaFayette or its police jurisdiction shall obtain a license based on such business, profession, or vocation, which shall entitle such business to deliver within the City without obtaining an additional license. This license receipt shall be affixed to the vehicle at the time of receipt and shall not be transferrable from one vehicle to another.	\$ 25.00
424820	WHOLESALE WINE DISTRIBUTORS	\$ 275.00
445310.99	WINE OFF PREMISES Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 75.00
488410.01	WRECKER SERVICE Itinerant	\$ 100.00
488410	WRECKER SERVICE Local	\$ 50.00
999999.00	DELIVERY FOR BUSINESS LOCATED INSIDE TOWN LIMITS	V
999999.01	DELIVERY FOR BUSINESS LOCATED OUTSIDE TOWN LIMITS	V

LICENSE FEE SCHEDULE “A”

CONTRACTORS

CONTRACTOR, BUILDING.

Each person engaged in the business of accepting orders, contracts or subcontracts for erecting, enlarging, improving or relocating any building or structure, or making improvements to the land (including, but not limited to buildings, grading, paving, installation of curbs, gutters, or sewers, excavating roads, bridges, or utilities construction) or any other type construction shall pay a license tax based on their gross annual receipts from contracts performed within the City of LaFayette and its police jurisdiction as follows:

Less than \$10,000.00	\$25.00
\$10,000.00 and less than \$25,000.00	\$50.00
\$25,000.00 and less than \$100,000.00	\$100.00

And in addition, 1/20 of 1% on all gross receipts in excess of \$100,000.00 but less than \$500,000.00,
plus 1/40 of 1% of gross receipts in excess of \$500,000.00,
plus 1/80 of 1% in excess of \$5,000,000.00.

LICENSE FEE SCHEDULE “B”

DISTRIBUTORS

Where an annual business is \$100,000.00 and less	\$35.00
\$100,000.00 but less than \$200,000.00	\$50.00
\$200,000.00 but less than \$500,000.00	\$75.00
\$500,000.00 but less than \$1,000,000.00	\$100.00
\$1,000,000.00 but less than \$2,000,000.00	\$200.00
\$2,000,000.00 and over	\$250.00

And in addition thereto, 1/16 of 1% on the first \$500,000.00 gross receipts, plus 1/20 of 1% on the next \$500,000.00 gross receipts, plus 1/40 of 1% on all gross receipts over \$1,000,000.00 except that wholesale grocers shall pay in addition to (viz, in addition to the base amount) 1/20 of 1% on the first \$500,000.00 gross receipts, plus 1/40 of 1% on all gross receipts in excess of \$500,000.00. The license provided by this section includes the privilege of the use of public streets of the City for unloading or delivering any merchandise sold.

LICENSE FEE SCHEDULE “C”

MANUFACTURERS, ASSEMBLERS, OR PROCESSORS FOR PRODUCTION

Where gross annual business is less than \$25,000.00	\$50.00
\$25,000.00 but less than \$50,000.00	\$100.00
\$50,000.00 but less than \$100,000.00	\$200.00
\$100,000.00 but less than \$150,000.00	\$300.00
\$150,000.00 but less than \$200,000.00	\$400.00
\$200,000.00 but less than \$250,000.00	\$500.00
\$250,000.00 but less than \$300,000.00	\$600.00
\$300,000.00 but less than \$350,000.00	\$700.00
\$350,000.00 but less than \$400,000.00	\$800.00
\$400,000.00 but less than \$450,000.00	\$900.00
\$450,000.00 or more	\$1000.00

LICENSE FEE SCHEDULE “D”

MERCHANT RETAIL

Each person engaged in selling goods, wares, products, or services (not specifically provided for in this license schedule) to others for consumption or use shall pay a license tax based on their gross annual receipts as follows:

On less than \$10,000.00	\$25.00
\$10,000.00 and less than \$20,000.00	\$50.00

Plus an additional amount equal to 1/20 of 1% of gross receipts over \$20,000.00 and not over \$500,000.00; and 1/40 of 1% of gross receipts exceeding \$500,000.00

LIMIT	\$300.00
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LICENSE FEE SCHEDULE "E"

MOTOR FUELS

The words "Motor Fuel" as used herein shall mean and include gasoline, napha and other liquid motor fuels or any device or substitute therefore, commonly used in internal combustion engines, and kerosene, coal oil, fuel oil and crude oil. - Each person engaged in the business of selling gasoline or other petroleum products at wholesale, or delivering gasoline within the City of LaFayette or its police jurisdiction, shall pay a license tax based on the number of gallons sold or delivered within the City of LaFayette or its police jurisdiction.

Each person engaged in the business of selling gasoline or other petroleum products at wholesale, or delivering gasoline within the City of LaFayette or its police jurisdiction, shall pay a license tax based on the number of gallons sold or delivered within the City of LaFayette or its police jurisdiction, as follows:

On less than 1,000,000 gallons	\$125.00
1,000,000 but less than 2,000,000 gallons	\$150.00
2,000,000 gallons and over	\$200.00

C. For each gasoline station selling or delivering gasoline through a pump

First pump hose	\$15.00
Each additional pump hose	\$7.50

This license shall be in addition to automobile accessories license or any other license required herein.

LICENSE SCHEDULE "F"

PROFESSIONS AND VOCATIONS

Each person and each member of a firm or partner- ship engaged in any practice, vocation, or profession shall pay a license tax based on their gross annual receipts as follows:

On less than \$10,000.00	\$37.50
\$10,000.00 but less than \$25,000.00	\$50.00
\$25,000.00 \Jut less than \$35,000.00	\$75.00
\$35,000.00 hut less than \$50,000.00	\$100.00

Plus an additional amount equal to 1/20 of 1% of gross receipts above \$50,000.00

Where the licensed entity is a partnership, the gross receipts of each partner will be deter- mined according to the partnership agreement by allocation to each partner, gross receipts in the same proportion as the profits distributed to said partner. Where the licensed entity is a corporation, the records and accounts of the corporation shall be so kept as to show the percentage of the business actually owned by each professional practitioner, and the license of each practitioner shall be determined according to their percentage of ownership. In the event the books, records and accounts of the licensed entity are not kept so as to show the interest of each professional practitioner, then each practitioner shall be deemed to have gross receipts requiring the maximum payment under this schedule.

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).