

SECTION 22. License Classification Codes and Fee Schedules.

SECTION NUMBER	DESCRIPTION	NAICS CODE	FEE
1	ACCOMMODATIONS - bed & breakfast, hotel, motel, etc.	721	\$82.50
2	ADVERTISING - gross receipts under \$100,000	541	\$55.00
3	ALARM & SECURITY SYSTEMS	581	\$55.00
4	AMUSEMENT - arcades, golf, fitness, bowling, theme, billiards, recreation, gymnasium, etc.	713	\$200.00
5	ANSWERING SERVICE	581	\$55.00
6	ART CENTER/GALLERY	711	\$55.00
7	ASSISTED LIVING FACILITY/NURSING HOME	623	\$55.00
8	BAIL BONDS	812	\$82.50
9	BAIT SHOP	114	\$55.00
10	BANK - BRANCH OFFICE/ATM - Code of Alabama 11-51-130	522	\$10.00
11	BANK - MAIN OFFICE - Code of Alabama 11-51-130	522	\$125.00
12	BEVERAGE MANUFACTURER - soft drink, bottled water, ice, etc.	312	\$44.00
13	BOOK STORE	451	\$55.00
14	BOOKKEEPING & TAX SERVICE	541	\$55.00
15	BROADCASTING COMPANY - radio, tv, etc.	515	\$55.00
16	BROKERAGE FIRM OR AGENCY	523	\$55.00
17	BUILDING MATERIALS - hardware, paint, home center, wallpaper, nursery, marble, etc.	444	\$55.00
18	BUTANE GAS DEALER	221	\$55.00
19	CABLE COMPANY CODE OF ALABAMA 11-51-128	515	
20	CARPET INSTALLATION	238	\$55.00
21	CLOTHING AND ACCESSORIES STORES - shoe, jewelry, luggage, etc.	448	\$82.50
22	COMPUTER AND ELECTRONIC MANUFACTURING - electronic, peripherals, audio, video, circuit boards	334	\$55.00

23	CONCRETE PLANT		327	\$185.00
24	CONSULTANT		999	\$65.00
25	CONTRACTOR - special trade		238	\$82.50
26	COUNSELING CENTER OR SERVICES		624	\$55.00
27	COURIER SERVICE & MESSENGER SERVICE		492	\$65.00
28	CREDIT AGENCY OR COMPANY		522	\$55.00
29	DANCE CENTER/HALL/SCHOOL		711	\$55.00
30	DAY CARE FACILITY		624	\$44.00
31	DELIVERY LICENSE		999	\$44.00
32	DETECTIVE OR INVESTIGATOR		581	\$55.00
33	DEVELOPER		238	\$55.00
34	DIRECT SALES - vending		454	\$55.00
35	EDUCATIONAL SERVICES - business, secretarial, computer, technical, sports, driving, cosmetology, etc.		611	\$55.00
36	ELECTRIC COMPANY UTILITIES 3% of gross receipts, 1 1/2% in police jurisdiction	11-51-129	221	
37	ELECTRICIAN		238	\$44.00
38	ELECTRONIC AND APPLIANCE STORE - household, radio, television, computer		443	\$82.50
39	EXCAVATION		238	\$55.00
40	EXTERMINATING AND PEST CONTROL SERVICES		581	\$44.00
41	FEED STORE		111	\$55.00
42	FINANCIAL AGENT OR AGENCIES		525	\$55.00
43	FLOOR COVERING STORE		442	\$44.00
44	FOOD & BEVERAGE STORES - convenience, grocery, etc.		445	\$82.50
45	FOOD SERVICES - restaurant, caterers, diner, café, bakery, etc.		722	\$55.00
46	FRUIT STAND		454	\$33.00
47	FUNERAL PARLOR		812	\$110.00
48	FURNITURE MANUFACTURING - cabinets, office, household, beds, medical, kitchen, etc.		337	\$82.50
49	FURNITURE STORE		442	\$82.50
50	GASOLINE STATIONS/FILLING STATIONS		447	\$55.00
51	GENERAL CONTRACTOR - ITINERANT		238	\$82.50
52	GENERAL CONTRACTOR - LOCAL		238	\$82.50
53	GENERAL MERCHANDISE STORES - department, superstores, antiques, warehouse clubs, etc.		452	\$55.00
54	HEADSTONES AND MONUMENTS		812	\$55.00
55	HEALTH AND ALLIED SERVICES - mental, outpatient, etc.		621	\$55.00
56	HEALTH CARE STORES - health food, drug, cosmetic, etc		446	\$82.50
57	HEATING AND AIR CONTRACTOR		238	\$55.00
58	HOBBY/SPORTING GOODS/GUN/TOY STORE		451	\$82.50
59	HOSPITAL - surgical, substance abuse, psychiatric, spec.		622	\$55.00
60	INSURANCE ALL OTHER COVERAGE - Code of Alabama	11-51-120	524	
61	INSURANCE FIRE COVERAGE - Code of Alabama	11-51-120	524	
62	INTERIOR DECORATOR		541	\$55.00
63	INVESTMENT AGENT		525	\$55.00
64	INVESTMENT BROKERAGE		523	\$55.00
65	LANDSCAPE SERVICE/LAWN AND YARD MOWING		581	\$55.00

66	LAUNDRY - coin operated, drycleaners	812	\$55.00
67	LEATHER GOODS MANUFACTURER	316	\$55.00
68	LOCKSMITHS	581	\$55.00
69	LOGGING	113	\$165.00
70	LONG DISTANCE TRANSPORTATION	484	\$55.00
71	MANUFACTURER NOT ELSEWHERE CLASSIFIED	339	\$82.50
72	METAL FAB SHOP/MACHINE SHOP - ornamental	332	\$44.00
73	MISCELLANEOUS RETAILERS - fireworks, florist, gift, novelty, pet, art, tobacco, used merchandise, etc.	453	\$55.00
74	MISC TEXTILE MANUFACTURER	314	\$82.50
75	MOBILE HOME DEALERS	453	\$165.00
76	MONEY LENDERS	522	\$55.00
77	MORTGAGE COMPANY	522	\$55.00
78	MOTOR VEHICLE AND PARTS DEALER - automobiles, motorcycles, boats, parts, accessories, etc.	441	\$55.00
79	MOVIE RENTAL	532	\$55.00
80	MOVING - used household and office goods	484	\$55.00
81	MUSEUMS	712	\$55.00
82	NURSERY & GARDEN	444	\$55.00
83	OPTICIAN RETAIL CENTER	446	\$55.00
84	OPTOMETRIST	621	\$165.00
85	PAINTER	238	\$44.00
86	PARKING LOT	812	\$55.00
87	PASSENGER TRANSPORTATION - bus, taxi, limousine, charter, buggy, etc.	485	\$55.00
88	PAVING CONTRACTOR	238	\$110.00
89	PAVING PRODUCTS MANUFACTURER	324	\$82.50
90	PAWN SHOP	522	\$82.50
91	PEDDLER - ITINERANT	454	\$44.00
92	PEDDLER - LOCAL	454	\$44.00
93	PERSONAL SERVICES - hair, skin, barber, beautician, diet, nail, tanning, etc.	812	\$27.50
94	PET GROOMING	812	\$27.50
95	PRINTING - screen, handbills, quick, digital, books, etc.	323	\$55.00
96	PROFESSIONS - attorney, doctor, dentist, architect, engineer, vet, computer programmer, surveyor, accountant, cpa, lawyer, photographer, etc.	541	\$165.00
97	PUBLISHING INDUSTRIES - newspaper, book, periodical, databases, software	511	\$33.00
98	REAL ESTATE AGENT/BROKER/OFFICE (per agent)	531	\$65.00
99	REAL ESTATE APPRAISERS	531	\$55.00
100	RENTAL & LEASING - auto, truck, equipment, tangible pr.	532	\$100.00
101	RENTAL PROPERTIES	531	\$55.00
102	REPAIRS AND MAINTENANCE - auto, paint/body, car wash, oil change, other vehicular, etc.	811	\$55.00
103	REPAIRS AND MAINTENANCE - all electronic equipment	811	\$44.00
104	REPAIRS AND MAINTENANCE - all appliances, home and garden equipment, etc.	811	\$44.00
105	ROOFER	238	\$44.00

106	RV PARK		721	\$55.00
107	SATELLITE DISH DEALERS		517	\$82.50
108	SAVINGS AND LOAN ATM/BRANCH		521	\$10.00
109	SAVINGS AND LOAN MAIN OFFICE		521	\$125.00
110	SEWING, NEEDLEWORK & PIECE GOODS STORES		451	\$55.00
111	STORAGE FACILITY - PERSONAL STORAGE		531	\$55.00
112	TELEPHONE CELLULAR, WIRELESS, PAGING - CODE OF AL 11-51-128		517	
113	TELEPHONE LOCAL	STATE LAW	517	
114	TELEPHONE LONG DISTANCE	STATE LAW	517	
115	THEATERS - drive in, etc.		512	\$55.00
116	TITLE PAWN LOCATION		522	\$82.50
117	TOY STORE		451	\$82.50
118	TRAVEL AGENT/COMPANY/SERVICE		561	\$55.00
119	TREE PRUNING		998	\$44.00
120	USED MERCHANDISE STORES - books, miscellaneous, consignment, flea market, junk, etc.		453	\$110.00
121	WASTE MANAGEMENT - companies, trucks, septic tanks, landfill, services		562	\$55.00
122	WHOLESALE GASOLINE DISTRIBUTOR		424	\$82.50
123	WRECKER COMPANY		488	\$55.00

SECTION 23. Exchange of Information.

- (a) The license officer may exchange tax returns, information, records, and other documents secured by the municipality, with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with county or state authorities. The license officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under state or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
 - (1) Collecting taxes due.
 - (2) Ascertaining the amount of taxes due from any person.
 - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter by the license officer. The license officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the Code of Alabama section 40-23-25, 40-23-82, or 40-12-224.

SECTION 24. License fees in Police Jurisdiction.

Any person, firm, association, or corporation engaged in any business outside the municipality but within the police jurisdiction hereof shall pay one-half of the amount of the license imposed for like business within the municipality.