

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541211	ACCOUNTANTS Must Provide Board Certification: Public Accountancy Board	Professional Group B
541810	ADVERTISING BILLBOARDS	Advertising
238220	AIR CONDITIONING (INSTALLATION AND REPAIR) Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	Contractors Group B
541990	ALARMS Must Provide Board Certification: Alabama Electronic Security Board of Licensure	Professional Group C
312141	ALCOHOLIC BEVERAGES – LOUNGE RETAIL LIQUOR CLASS 1 ON/OFF PREMISE CONSUMPTION- (ABC Board Certification Required) This license allows for the sale of liquor, wine and beer at retail. (Must also purchase Misc Retail License 453224)	Alcoholic Beverages \$300.00
312142	ALCOHOLIC BEVERAGES- LOUNGE RETAIL LIQUOR CLASS 2 OFF PREMISE CONSUMPTION - (ABC Board Certification Required) This license allows for the sale of liquor, wine and beer at retail. (Must also purchase Misc Retail License 453224)	Alcoholic Beverages \$1000.00 plus .0006 cents per dollar over gross sales above \$10,000.00
722410	ALCOHOLIC BEVERAGES- RESTAURANT RETAIL LIQUOR – (ABC Board Certification Required) This license allows for the sale of liquor, wine and beer at retail. (Must also purchase Restaurant Retail License 722110)	Alcoholic Beverages \$300.00
312143	ALCOHOLIC BEVERAGES – CLUB RETAIL LIQUOR LICENSE- (ABC Board Certification Required) This license allows for the sale of liquor, wine and beer at retail, regulated memberships-and-dues organizations only. (Must also purchase Misc Retail License 453224)	Alcoholic Beverages \$250.00
621910	AMBULANCE Must Provide Board Certification: Alabama EMSP Licensure	Motor Carriers
713110	AMUSMENT	Entertainment
910001	AMUSMENT DEVICE OR MACHINE PER MACHINE	Entertainment
811412	APPLIANCES (INSTALLATION AND REPAIR)	Contractors Group B
541310	ARCHITECTS - Must Provide Board Certification: Architects Registration Board	Professional Group B
541950	ARTISTS	Professional Group B
541110	ATTORNEYS - Must Provide Board Certification: Alabama State Bar	Professional Group A
441310	AUTOMOBILE ACCESSORIES PARTS	Merchants-Retail
441210	AUTOMOBILE AUCTION LOTS	Contractors Group B
441110	AUTOMOBILE DEALERS – (Regulatory License Required)	Merchants-Retail
811118	AUTOMOBILE REPAIRS OR PAINT SHOP	Merchants-Retail
811119	AUTOMOBILE WASHING	Merchants-Retail
522110	BANKS, SAVINGS AND LOAN	Banks, Savings & Loan
812199	BARBER AND BEAUTY SHOP SUPPLIES	Merchants-Wholesale
812199.01	BARBERS - REPORT NUMBER OF CHAIRS Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	Services
812199.02	BEAUTICIANS – REPORT NUMBER OF CHAIRS Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	Services

312199	BEER – MANUFACTURERS Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Beer- Manufacturer
312122	BEER – OFF – PREMISES RETAIL Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Beer- Retail
312121	BEER – ON/OFF- PREMISES RETAIL - (ABC Board Certification Required)	Beer- Retail
312132	BEER WHOLESALERS – With no warehouse in the city. (ABC Board Certification Required)	Beer- Wholesale
312132.02	BEER WHOLESALERS – With warehouse in the city. (ABC Board Certification Required)	Beer- Wholesale
312132.01	BEER – IMPORTERS - (ABC Board Certification Required)	Beer-Importer
312199	BEER – MANUFACTURER - (ABC Board Certification Required)	Beer-Manufacturer
312133	BEER AND WINE WHOLESALERS – With no warehouse in the city (ABC Board Certification Required)	Beer/Wine Wholesaler
312133.01	BEER AND WINE WHOLESALERS – With a warehouse in the city (ABC Board Certification Required)	Beer/Wine Wholesaler
812990	BOND MAKERS/AGENT	Professional Group B
451110	BOOK STORES	Merchants-Retail
238140	BRICK LAYERS, MASONRY, STONE CONTRACTOR	Contractors Group B
523999	BROKER – STOCKS, BONDS, ETC	Professional Group B
236220	BUILDING CONTRACTOR, COMMERCIAL BUILDING	Contractors Group A
238130	CABLE SERVICE	Contractor Group A
337129	CABINET MAKER, CARPENTRY	Contractors Group B
337125	CABINET MANUFACTURER	Manufacturers
541311	CHIROPRACTORS - Must Provide Board Certification: Chiropractic Examiners Board	Professional Group A
561440	COLLECTION AGENCIES	Professional Group B
238110	CONCRETE	Contractor Group B
236222	CONTRACTORS - Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	Contractors Group A
623110	DAY NURSERIES – (DHR License May Be Required)	Schools
531210	DEALERS-REAL ESTATE OFFICES, BROKERS	Professional Group B
492110	DELIVERY	Delivery
541210	DENTISTS - Must Provide Board Certification: Board of Dental Examiners of Alabama	Professional Group A
452990	DEPARTMENT STORES, SUPERCENTER	Merchant-Retail
561611	DETECTIVE AGENCIES	Professional Group B
541111	DOCTORS - Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	Professional Group A
448130	DRESS SHOPS	Merchant-Retail
713110.01	DRIVING RANGES, MINI GOLF	Entertainment

446110	DRUG STORES	Merchant-Retail
812320	DRY CLEANING	Merchant-Retail
443112	ELECTRICAL APPLIANCE STORES- SALES, REPAIR	Merchant-Retail
238210	ELECTRICIANS, ELECTRICAL CONTRACTORS - (Electrical Contractor Board Certification Required)	Contractors Group B
541330	ENGINEERS – Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	Professional Group B
711310	EVENT PLANNERS	Contractor Group B
238910	EXCAVATORS, SIGHT DEVELOPMENT	Contractor Group B
561710	EXTERMINATORS – (Agriculture and Industries Department Certification Required)	Contractor Group B
332999	FABRICATING	Manufacturers
238120	FENCING	Contractor Group B
525990	FINANCE AGENCIES, TRUSTS, FUNDS	Finance
453220	FIREWORKS – DISTRIBUTOR	Contractors Group A
453221	FIREWORKS – RETAILER – (Fire Marshall Permit Required)	Contractors Group A
453212	FLEA MARKETS	Merchant Retail
238330	FLOORING REFINISHING	Contractors Group B
453222	FLORIST	Merchant-Retail
445120	FOOD AND BEVERAGE STORE	Merchant-Retail
238340	FRAMER	Contractor Group B
442110	FURNITURE STORES	Merchant-Retail
811117	GARAGES – REPAIRS	Merchant-Retail
562119	GARBAGE COLLECTION	Merchant-Retail
447110	GASOLINE – RETAIL	Merchant-Retail
452991	GENERAL MERCHANDISE	Merchant-Retail
238150	GLASS	Contractor Group B
445121	GROCERS	Merchant-Retail
484110	HAULING	Delivery
621610	HOME HEALTHCARE	Professional Group C
541350	HOME INSPECTION	Professional Group C
721110	HOTELS, MOTELS	Merchant-Retail
445122	ICE CREAM – RETAIL Must Provide Board Certification: Department of Health Permit	Merchant-Retail
541212	INCOME TAX SERVICE	Professional Group C

238310	INSULATION	Contractor Group B
524126	INSURANCE – FIRE AND MARINE	Insurance
524128	INSURANCE – OTHER	Insurance
524210	INSURANCE BROKERS, AGENT	Professional Group C
561720	JANITORIAL SERVICES, WINDOW CLEANING	Merchant-Retail
323110	JOB PRINTING	Merchant-Retail
562212	LANDFILL	Contractors Group A
561730	LANDSCAPERS	Contractors Group B
812310	LAUNDRIES, LAUNDERETTES	Merchant-Retail
561622	LAWN CARE	\$100.00
721110.01	LODGING HOUSES/APARTMENTS	Merchant-Retail
332998	MACHINE SHOPS	Manufacturers
339999	MANUFACTURERS, PROCESSORS, FABRICATOR	Manufacturers
621491	MASSAGE THERAPISTS- ESTABLISHMENT	Contractors Group A
621492	MASSAGE THERAPISTS- MASSEUR/MASSEUSE	Contractors Group A
452992	MERCHANTS- RETAIL	Merchant-Retail
424990	MERCHANTS- WHOLESALE	Merchants-Wholesale
453224	MISCELLANEOUS	Merchant-Retail
453223	MOBILE HOME SALES	Merchant-Retail
484111	MOTOR CARRIERS	Motor Carriers
511110	NEWSPAPERS- PUBLISHERS	Professional Group C
541498	OPTOMETRISTS - (Optometry Board Certification Required)	Professional Group A
238320	PAINTERS	Contractors Group B
238990	PAVING CONTRACTORS	Contractors Group B
522298	PAWN BROKERS	Professional Group B
454391	PEDDLERS	Merchant-Retail
541921	PHOTOGRAPHERS	Professional Group C
238221	PLUMBERS, STEAM FITTERS - Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	Contractors Group B
531211	REAL ESTATE AGENTS	Professional Group C
532310	RENTAL	Merchant-Retail
722110	RESTAURANTS - (Department of Health Permit required)	Merchant-Retail

238160	ROOFERS	Contractors Group B
452993	SCHOOLS, PRIVATE CLASSES, FITNESS CENTERS	Merchant-Retail
238911	SEPTIC TANKS Must Provide Board Certification: Alabama Onsite Waterwaste Board	Contractors Group B
238311	SHEET ROCK INSTALLATION	Contractors Group B
238161	SIDING	Contractors Group B
238991	SUBCONTRACTORS Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	Contractors Group B
541360	SURVEYOR Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	Contractors Group B
812198	TANNING BEDS	Services
485320	TAXICABS	Merchant-Retail
517310	TELEGRAPH COMPANIES	Telegraph Companies
517120	TELEPHONE COMPANIES- LONG DISTANCE	Telephone Companies
517120.01	TELEPHONE COMPANIES – LOCAL	Telephone Companies
453225	TOBACCO- RETAIL	Merchant-Retail
721214	TRAILER COURTS AND RV PARKS	Merchant-Retail
238993	TREE SURGEONS	Contractors Group B
96130	UTILITY COMPANIES	Utility
454510	VENDING MACHINES, NON STORE RETAILER	Merchant-Retail
541940	VETERINARIANS – Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	Professional Group A
493110	WAREHOUSES	Warehouses
332997	WELDING SHOPS	Merchant-Retail
312131	WINE- OFF-PREMISES RETAIL - (ABC Board Certification Required)	Wine-Retail
312131.01	WINE – ON/OFF PREMISES RETAIL – (ABC Board Certification Required)	Wine-Retail
312134	WINE- WHOLESALERS – With no warehouse in the city. (ABC Board Certification Required)	Wine-Wholesaler
312134.03	WINE- WHOLESALERS – With a warehouse in the city. (ABC Board Certification Required)	Wine-Wholesaler
312134.01	WINE – IMPORTER - (ABC Board Certification Required)	Wine-Importer
312134.02	WINE – MANUFACTURER - (ABC Board Certification Required)	Wine-Manufacturer
499410	WRECKER TOWING	Merchants-Retail

SECTION 23. License Fee Schedule

There is hereby established the following annual license fees to be January 1 and delinquent January 31 of each year for the licenses as listed below, with a penalty hereinafter set out for the failure to purchase said license from the City of Margaret, Alabama:

(1) Advertising-Each person engaged in the advertising by whatever means:

Annually \$500

(2) Alcoholic Beverages:

1. Liquor

A. Lounge Retail License. There is hereby established an annual retail liquor license within the city limits of the Town of Margaret in the amount of \$300.00 for a Class 1 license and \$1000.00 for a Class II license. This license allows for the sale of liquor, wine and beer at retail. There are hereby established two(2) types of retail lounge liquor licenses in conformity with the ABC board regulations:

(i). Class I license allows the licensee to sell alcoholic beverages for both on- premises and off premises consumption.

(ii). Class II license allows the licensee to sell alcoholic beverages only for off- premises consumption. A Class II license shall also pay .0006 cents per dollar of gross sales above \$10,000.00.

B. Club Retail Liquor License. There is hereby established an annual License fee for a club retail liquor license within the city limits of the Town of Margaret in the amount of \$250.00. This license allows the sale of liquor, wine and beer at retail regulated memberships-and-dues organizations only.

C. Restaurant Retail Liquor License. There is hereby established an annual license fee for a restaurant retail liquor license within the annual license fee for a wine manufacturer's license within the town limits of the Town of Margaret in amount of \$300.00. This license allows the sell of liquor, wine and beer at retail for on-premises consumption only. Establishment must comply with health department regulations and derive fifty-one (51) per cent of gross receipts from the sale of food.

D. Liquor Wholesale License. There is hereby established an annual license fee for a liquor wholesale license fee within the town limits of the Town of Margaret in the amount of \$300.00, plus \$200.00 for each warehouse in addition to the principal warehouse.

E. Liquor Importer's License. There is hereby established an annual license fee for a liquor importer's license within town limits of the Town of Margaret in the amount of \$250.00.

F. Liquor Manufacturer's License. There is hereby established an annual license fee for a liquor manufacturer's license within the town limits of the Town of Margaret in the amount of \$250.00.

G. [Distance Limitations] No application for a lounge retail liquor license shall be consented to and approved by the city council where the location desired by the applicant is within two hundred fifty (250) feet of any church building or grounds, school building or grounds, or residential neighborhood.

2. Wine:

- A. Wine On/Off Premises Retail License. There is hereby established an annual license fee for a wine on/off premises retail license within the town limits of the Town of Margaret in the amount of \$75.00. This license allows the sale of wine at retail for on-premises and off-premises consumption.
- B. Wine Off-Premises Retail License. There is hereby established an annual license fee for a wine-off premises retail license within town limits of the Town of Margaret in the amount of \$75.00. This license allows the sale of wine at retail for off-premises consumption only.
- C. Wine Wholesaler's License. There is hereby established an annual license fee for a wine wholesaler's license within the town limits of the Town of Margaret in the amount of \$275.00; plus \$100.00 for each warehouse in addition to the principal.
- D. Wine Importer's License. There is hereby established an annual license fee for a wine importer's license within the town limits of the Town of Margaret in the amount of \$250.00.
- E. Wine Manufacturer's License. There is hereby established an annual license fee for a wine manufacturer's license within the town limits of the Town of Margaret in the amount of \$250.00.
- F. (Definition Of Wine) Wine, as covered by this subsection, shall have the definition of table wine, or any wine, containing not more than fourteen (14) per cent alcohol by volume.

3. Beer:

- A. Beer On/Off Premises Retail License There is hereby an annual license fee for beer on/off premises retail license within town limits of the Town of Margaret in the amount of \$75.00. This license allows the sale of beer at retail for on-premises and off-premises consumption.
- B. Beer Off-Premises Retail License. There is hereby established an annual license fee for a beer off-premises retail license within town limits of the Town of Margaret in the amount of \$50.00. This license allows the sale of beer at retail for off-premises consumption only.
- C. Beer Wholesaler's License. There is hereby established an annual license within the town limits of the Town of Margaret in the amount of \$200.00; plus \$100.00 for each warehouse in addition to the principal warehouse.
- D. Beer Importer's License. There is hereby established an annual license fee for a beer importer's license within the town limits of Town of Margaret in the amount of \$250.00.
- E. Beer Manufacturer's License. There is hereby established an annual license fee for a beer manufacturer's license within the limits of the Town of Margaret in the amount of \$250.00.
- F. Beer/Wine Wholesaler's License. There is hereby established an annual license fee for a bee/wine wholesaler's license within the town limits of the Town of Margaret in the amount of \$375.00; plus \$100.00 for each warehouse in addition to the principal warehouse.
- G. (Definition Of Beer). The term "beer" as used in this subsection shall be interpreted to mean and include malt or brewed beverages of an alcoholic content not in excess of four (4) per cent by weight and five (5) per cent by volume.
 - (A) No application for wine on/off premises retail license shall be consented to and approved by the city council where the location desired by the applicant is within two hundred fifty (250) feet of any church building or grounds, school building or grounds, or residential neighborhood.

- (B) All establishments licensed to sell on and/or off-premises alcohol pursuant to this subsection shall also comply with all requirements and regulations of the ABC Board, the State of Alabama and St. Clair County.
- (C) All persons, firms, partnerships, corporations, making an initial application for wine or beer licenses shall present said application to the town clerk of the Town of Margaret. Upon acceptance of same, the town clerk shall refer the application to the city building and zoning inspector, chief of police and fire chief. These individuals shall investigate the applicant and the proposed location to determine the property of granting the license. If they collectively determine that the applicant is of good character and that the location meets all requirements of any state or county laws, the applicable building, fire or other safety codes, they shall report their findings to the city clerk who shall forthwith issue the desired license.
- (D) Any person, firm or corporation, not buying an appropriate license prior to the commencement of business, shall be guilty of a misdemeanor and, if found guilty by a court of competent jurisdiction, shall be fined not less than fifty dollars (\$50.00) nor more than one hundred dollars (\$100.00) or by imprisonment not to exceed one hundred eighty (180) days, and each day that the said license has not been purchased shall be a separate offence.
- (E) License shall be nontransferable; and each place shall require a separate license. License is to be posted in a conspicuous place at or in the place for which the same was issued.

(3) Banks and Savings and Loan Associations- Each person, operating a savings and loan association, building and loan association, or bank, other than national banks:
 Annually \$125.00

(4) Beer –Retail: See Section 23.3

(5) Billiards Parlors:
 Annually \$250.00

(6) Contractors: Each person engaged in business of receiving orders, contracts, or Subcontractors, for erecting, enlarging, or improving, repairing, or servicing any building, structure or appliance or making improvement to land or any other type of construction:

Group A – Prime Contractors: \$500.00
 Annually

Group B – Subcontractors; \$100.00
 Annually

(7) Clubs-Private:
 Annually \$200.00

(8) Delivery- The rate for the delivery license is established as: \$ 100.00 with the following requirements

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).

- (9) Entertainment: \$100.00
Annually
 - a. Game Room, for up to four (4) machines or devices \$100.00
Plus for each additional machine or device \$25.00
 - b. Each machine or device located in a licensed business other than a game room, up to four (4) machine \$100.00
 - c. The same license fees listed above shall apply to companies or individual owners who place game machines or devices at approved locations in the Town of Margaret, but it is not the intent of this section to require both the owner and the lesser to obtain a license for the same machine or device.

(10) Finance: Annually \$150.00

- (11) a. Fire and Marine insurance, four (4) per cent of its gross premiums, less return premiums received by such company in municipality. (Maximum authorized. Code of Ala. 1975, ss11-51-120)
- b. Domestic life \$10.00 and \$1.00 for each \$100.00 and major fraction thereof of gross premiums received during the preceding year of policies issued in said

year on citizens living in said city.

- c. Each insurance company other than fire and marine that did not do business in the town the previous year, shall pay a license tax of \$25.00 to the town before beginning business, but said license of \$25.00 shall be adjusted at the end of the year on basis of \$10.00 and \$1.00 for each \$100.00 and major fraction thereof of the gross premiums less turn premiums received during the preceding year on policies issued during said year to citizens of said town. (Maximum authorized Code of Ala 1975, ss11-51-121)

(12) Lounges: Beer Parlors – Section 23.3

(13) Manufacturers: Each person engaged in the business of manufacturing, compounding, producing, fabricating, or processing shall pay a license tax as follows:

Annually \$75.00 Plus .09 percent of gross sales, or fraction thereof.

(14) Merchants: Retail – Each person engaged in the business of selling goods, wares or products to others for resale shall pay a license tax as follows:

Annually \$50.00 Plus .09 percent of gross sales over \$10,000.00

Merchants Wholesale – Each person engaged in the business of selling goods, wares or products to others for resale shall pay a license tax as follows:

Annually \$100.00 Plus .09 percent of gross sales over \$20,000.00

(15) Miscellaneous: Each person, dealer, association, or other business who shall in any capacity engage in or transact any trade, business, commerce, vocation, or profession for which no other license is specifically required by this Code shall not do business in the town or police jurisdiction until he has secured from the town clerk determination of a fair license for such business activity, and obtained the same.

(16) Motor Carriers: For each person engaged in the business of maintaining or operating a motor bus terminal or operating any terminal or station facilities for transportation of passengers, property or express transported by motor carrier or airplane and each person operating any motor carrier which does business in the town or receiving passengers or freight for transportation for hire, between the town and other points in Alabama, license fee shall be as follows:

Annually \$275.00

(17) Professionals: Each person engaged in any practice vocation, or calling:

Group A – Annually \$500.00

Group B – Annually \$350.00

Group C – Annually \$150.00

(18) Public Utilities; Each person operating any public utility in the town such as Electric light or power companies which supply electricity for light or power, gas companies, waterworks, except telephone and telegraph companies, railroad, sleeping car companies, and express companies, shall pay to the city a privilege license of three (3) percent of the gross receipts of said utility for the proceeding year of business transacted in the city. (Maximum authorized. Code of Ala 1975, ss 11-51-129)

(19) Railroads: Each railroad keeping a place of business within the town and engaged in operating a railroad for the transportation of freight or passengers or both to and from points within the state.

Annually \$100.00

(Maximum authorized, Code Ala 1975, ss 11-51-124)

(20) Rental Property: Each person, firm company or corporation engaged in the engaged in the business of renting or leasing real property to others within the Town shall pay a license tax as follows:

Annually \$50.00 Plus .09 percent of gross sales over \$10,000

- (21) Schools: Each person conducting a school, kindergarten, or nursery as a business for profit shall pay a license tax on gross receipts as follows:
 Annually \$50.00 Plus .09 per cent of gross sales over \$10,000
- (22) Services:
 Annually \$100.00
 All services such as barbershops, beauty shops, etc. shall have a license tax for each additional chair in the shop:
 Annually, per chair \$25.00
- (23) Telegraph Companies
 Annually \$37.50
 Maximum authorized, Code of Ala 1975, ss 11-51-127
- (24) Telephone Companies
 Local
 Annually \$210.00
 Maximum authorized, Code of Ala 1975, ss 11-51-128
- Long Distance Charge
 Annually \$53.00
- (25) Utility Companies – Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. An amount equal to three percent of gross receipts of business transacted in the municipality for the previous year.
- (26) Warehouses: By Square footage
 Annually
- | | | | |
|--------------------------|----------|----------------------|------------|
| 0-5,000 sq ft. | \$100.00 | | |
| 5,001-10,000 sq ft. | \$200.00 | 50,001-60,000 sq ft. | \$700.00 |
| 10,001-20,000 sq ft. | \$300.00 | 60,001-70,000 sq ft. | \$800.00 |
| 20,001-30,000 sq ft. | \$400.00 | 70,001-80,000 sq ft. | \$900.00 |
| 30,001-40,000 sq ft. | \$500.00 | 80,001-90,000 sq ft. | \$1,000.00 |
| 40,001-50,000 sq ft. | \$600.00 | 90,001-100,00 sq ft. | \$1,200.00 |
| FROM 100,001 sq ft. - up | | | |
- (27) Wine – Retail: See Section 23.2