



Town of Midway (9126) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Midway

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

How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

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

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

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

General Information/FAQs

Certification Requirements

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

Issuance of a business license by RDS does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out- of- state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is to be used in calculating the amount due for a business license. Provided, however, that:

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

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

Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

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

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
1	00	Abstract of title: (except license attorney)	\$75.00
2	00	Accountants Must Provide Board Certification: Public Accountancy Board	B
3	00	Advertising: advertising on streets or in public places within the Town of Midway or the police jurisdiction thereof (except where such person's firm or corporation maintains and operates a duly licensed business establishment withing the town of the police jurisdiction thereof)	\$75.00
3	01	Advertising: Commercial, for soliciting contracting for, preparing accepting compensation for advertising matter by persons, firms or corporations, including radio broadcasting stations or companies, having an office or place of business within the Town of Midway and not otherwise paying a town license	\$100.00
3	02	Advertising: Telephone directories, soliciting ads and advertising	\$75.00
4	03	Agents: Each person, firm or corporation in this state or any other state in the united states or who is broker for business conducted in this state or any other, whether carrying a stock or not, from either warehouse, box car or any place of storage or who takes orders for merchandise and distributes the same by ups, federal express, truck or otherwise to market or has cosigned or shipped to himself or themselves and distributes by truck or other means from warehouses, box cars or other places of storage in the Town of Midway	\$50.00
4	00	Agents: books (bibles excepted)	\$50.00
4	02	Agents: enlarging pictures and sale of frames	\$50.00
4	01	Agents: fruits trees and shrubbery	\$50.00
5	00	Agricultural crop service -crop dusting or application of other insect control chemical	\$100.00
6	00	Air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$100.00
7	00	Aircraft repair service	\$100.00
8	00	Alarm companies Must Provide Board Certification: Alabama Electronic Security Board of Licensure	\$100.00
9	00	Alum siding	\$100.00
12	00	Attorneys Must Provide Board Certification: Alabama State Bar	B
10	00	Auctioneer (not including mortgage or legal) Must Provide Board Certification: Auctioneers Board	\$75.00
12	01	Auditors	B

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
11	00	Automobile dealers: dealing in or soliciting orders for the sale of automobiles, motor cars, or other self propelled vehicles <i>Must Provide Board Certification: Revenue Department-License Section</i>	A
13	00	Awning	\$100.00
14	00	Bakeries or sellers of bakery products – each	\$50.00
15	02	Bank – atm location	C
15	01	Bank – branch location	C
15	00	Bank – main office	C
15	05	Bank – savings & loan - main office facility	C
15	03	Bank – savings & loan – atm location	C
15	04	Bank – savings & loan – branch location	C
16	00	Barber and beauty shops <i>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</i>	EACH CHAIR -\$50.00
17	00	Beverages, malt and brewed Beer wholesale <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$275
17	01	Beverages, malt and brewed Wine wholesale <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$275
17	02	Beverages, malt and brewed Beer/wine wholesale <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$375
17	03	Beverages, malt and brewed Wine- retail- off premise <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$75
17	04	Beverages, malt and brewed Wine – retail – on/off premise <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$75
17	05	Beverages, malt and brewed Beer – retail – on/off premise <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$75
17	06	Beverages, malt and brewed Beer – retail- off premise <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$75
17	07	Beverages, malt and brewed Whiskey – retail <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$250
18	00	Billiard or pool room	\$100 1 ST TABLE \$50 EACH ADTL TABLE
19	00	Bottle drinks – each retail dealer in coca cola, or other soft drinks who does not pay a merchants or soda fountain license	\$100.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
20	00	Bottlers – each person, firm or corporation, distributing delivering, selling or handling bottled drinks at wholesale	\$100.00
21	00	Bowling alley, boxball, ten pin alley or alleys of like kind	\$75 1 ST LANE \$40 EACH ADDTL LANE
22	00	Building and loan association	\$100.00
23	00	Building materials – including, roofing, lumber, bricks, sand, cement, hardware for building where principal stock in trade	\$100.00
24	00	Cabinet maker and woodworking shop	\$75.00
25	00	Candy, cakes, peanuts and other confections – sold at wholesale, delivered from truck, car or motor vehicle to the retail merchant	\$75.00
27	00	Carnival shows – for each carnival show, street fair or shows of like kind	\$100 PER DAY
27	01	Carnival shows – for each carnival show, street fair or shows of like kind	\$1000 PER WEEK
26	00	Carpenters – where not employed by licensed contractor or sub-contractor	\$50.00
28	00	Cleaning and pressing shops	\$50.00
29	00	Coal or wood dealer	\$50.00
30	03	Coin machines & games – all other (per machine)	D
30	01	Coin machines & games – dispensing merchandise (per machine)	D
30	00	Coin machines & games – scales, weighing machines (per machine)	D
30	02	Coin machines & games – video game (each machine) (per machine)	D
31	00	Concrete products – any person, firm corporation or agent for such person firm or corporation engaged in the manufacture and/or installation of concrete vaults, concrete pipe, and other products manufactured of concrete	\$75.00
33	02	Contractor - specialty trade- Floor finishing	\$100.00
33	07	Contractor - specialty trade- Awnings	\$100.00
33	11	Contractor - specialty trade- Carpet installation	\$100.00
33	09	Contractor - specialty trade- electrical <i>Must Provide Board Certification: Alabama Electrical Contractors Board</i>	\$100.00
33	13	Contractor - specialty trade- miscellaneous	\$100.00
33	03	Contractor - specialty trade- Painting	\$100.00
33	04	Contractor - specialty trade- plastering	\$100.00
33	10	Contractor - specialty trade- plumbing <i>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</i>	\$100.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
33	06	Contractor - specialty trade- Roofing	\$100.00
33	12	Contractor - specialty trade- window covering	\$100.00
33	01	Contractor - specialty trade-bricklaying	\$100.00
33	05	Contractor - specialty trade-heating/air Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$100.00
33	08	Contractor - specialty trade-venetian blinds	\$100.00
33	00	Contractor specialty trade—paper hanger	\$100.00
34	00	Dairy products distributors – each person, firm or corporation who sales wholesales to license retailers	\$100 EACH PLUS ¼ OF 1% OF GROSS RECEIPTS OVER \$8,000
35	05	Dealers – amsoil	\$100.00
35	04	Dealers - amway	\$100.00
35	01	Dealers – avon	\$100.00
35	03	Dealers – home interior	\$100.00
35	00	Dealers – other Each person, firm or corporation engaged in the business of selling or taking orders from products	\$100.00
35	07	Dealers – sarah coventry	\$100.00
35	02	Dealers - stanely	\$100.00
35	06	Dealers – tupperware	\$100.00
12	03	Doctors Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	B
36	00	Druggists (based on stock) Must Provide Board Certification: Pharmacy Board	H
37	00	Electric light and power companies –	3% OF GROSS INCOME DERIVED FROM SALES IN THE TOWN 1 ½% FOR GROSS FROM SALES WITHIN THE PJ

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
38	00	Electric or neon signs – any person erecting or servicing or neon signs	\$75
39	03	Electricians – electrical appliances	\$75.00
39	02	Electricians – electrical fixtures	\$75.00
39	00	Electricians – television installation & repair	\$75.00
39	01	Electricians –radio installation & repair	\$75.00
12	02	Engineers Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	B
40	00	Express companies and delivery service (including movers)	\$100.00
41	00	Exterminators – each person, firm or corporation engaged in the business of extermination of insects and rodents of all kind Must Provide Board Certification: Department of Agriculture and Industries	\$75.00
42	00	Farm equipment (based on stock)	H
43	00	Feed mills	\$75.00
44	00	Fireworks – sale of fire crackers or other explosives commonly know as fireworks are prohibited in the Town of Midway or within the police jurisdiction thereof.	
45	00	Floor sanding	\$75
46	00	Florists (based on stock)	H
47	00	Fortune teller, mind reader, medium mesmerist, clairuvoyant, hypnotist and palmist	\$75.00
48	01	Garage – parts & accessories (based on stock)	H
48	00	Garage- labor/sales	F
49	00	Gas companies – fuel oil dealers - selling or distributing natural gas or similar types of gas and fuel oil Additional info: if company sells applicances must also purchase code 49.01 the monthly tax is collected by the Town of Midway.	\$250 FLAT FEE SEE SCHEDULE J FOR ADDTL INFO
49	01	Gas companies selling applicances	\$75.00
50	00	Gasoline distributor – see ordinance	\$250.00
32	00	General contractor Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$200.00
51	00	Ice plant or dealer	\$75.00
52	01	Insurance – fire and marine	4% OF PREMIUMS

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
52	00	Insurance –other than fire and marine	\$10 PLUS \$1 ON EACH \$100 DOLLARS
53	00	Interior decorators	\$75.00
54	00	Janitorial – (commercial or individual)	\$50.00
55	00	Junk dealers	\$50.00
56	00	Landscaping	\$75.00
57	00	Laundry or laundry agent	\$75.00
58	00	Linen and towel supplies	\$50.00
59	00	Loans – any person,firm or corporation, other than a bank or saving and loan association, engaged in the business of discounting notes, mortgages or otherwise lending money	\$75.00
60	00	Lumber dealers	\$75.00
61	00	Lumber yard	\$50.00
62	00	Manufactures, not otherwise specified	G
66	00	Merchandise – delivery of merchandise sold at retail with no established place of business in the Town of Midway	\$75.00
65	00	Merchandise peddling – selling and delivering simultaneously clothing, household furniture or furnishings, television sets, radios, refrigerators or any other kind of household electrical appliances, where the dealers has no established business in the Town of Midway	\$75.00
64	00	Merchandise sellers – or dealers in merchandise not sold at retail and who have no established place of business in the Town of Midway	\$75.00
63	00	Merchants – each dealer in any article, line or lines of merchandise, not specified in this ordinance (based on stock)	H
67	00	Miscellaneous – any business not specifically taxed	\$75.00
68	00	Mobile homes – for any person, firm or corporation dealing in or soliciting orders for sale or delivery and set-up of moble home and/or travel trailers	\$100.00
69	00	Monuments and tombstones – each person, firm or corporation who sells, solicits orders for, or erects monuments or tombstones	\$75.00
70	00	Motor carrier – each as defined by section 37-3-33 of alabama code of 1975 doing business in the town by receiving passengers or freight for transport or hire from this town to another point in alabama or from another point in alabama to this town	\$75.00
71	00	Motor trucks and trailers – any person engaged in the business of furnishing transportation of person or property for hire for a particular person, under special contract, and doing business in the town by receiving passengers or freight for transportation for hire from this town to other points in alabama	\$75 ONE TRUCK \$25 EACH ADDL TRUCK

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
72	01	Music machines – each person, firm or corporation operating a coin operating music machine - (<i>such license shall be issued to the person, firm or corporation in whose place of business such machine is operated and the license shall not follow the machine to any place of business other than where the machine is originally licensed</i>)	\$150 EACH MACHINE
72	00	Music machines – each person, firm or corporation leasing, setting up, distributing, servicing, lending or placing on commission any coin operated musical instrument	\$50 EACH MACHINE
73	00	News agent – each agent, person, firm or corporation distributing newspapers which are distributed from house to house subscribers	\$100.00
74	00	Pawn brokers	\$75.00
75	00	Peddlers – each not otherwise taxed herein per year or any portion thereof	\$75.00
12	06	Professionals not otherwise classified	B
76	00	Radio, television dealers (based on stock)	H
77	00	Radio, television, tape players – each person, firm or corporation engaged in the business of repairing or servicing for others	\$75.00
78	00	Real estate and real estate loans – each person, firm or corporation, who shall offer for sale, advertise for sale or sell, offer for rent or rent, for compensation any property other than their own, or negotiate a mortgage loan(s) on real estate on commission or who appraises real estate for others	\$75.00
79	00	Recapping automobile or truck tires (based on stock)	H
80	00	Repair shops – bicycle, shoe shops or general repair shop	\$75.00
81	00	Restaurants or cafes – in addition to any other business license <i>Must Provide Board Certification: Department of Health Permit</i>	\$100.00
82	00	Roofing	\$100.00
83	00	Septic tanks – any person, firm or corporation engage in the business of cleaning or installing septic tanks	\$75.00
84	00	Service station – any person, firm or corporation engaged in the retail sale of gasoline, whether or not said sale of gasoline is the primary product sold, shall pay a license tax in addition to that license required for the operation of the primary business	\$75 BASIC 1 ST NOZZLE \$30 EACH ADDL NOZZLE \$10
48	02	Service station- where any kind of mechanical repairs on any motor vehicle	\$75.00
85	00	Shrubbery dealer	\$75.00
86	00	Sign painters	\$75.00
12	04	Surgeons <i>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</i>	B

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
87	00	Taxi cabs	\$75 1 ST CAR \$30 EACH ADDL CAR
88	00	Telephone companies – exchange license Code of alabama 11-51-128	\$15.00
88	01	Telephone companies – long distance license Code if alabama 11-51-128	\$8.00
90	00	Tin shop or sheet metal shop	\$75.00
89	00	Title installation	\$100.00
91	00	Trailer houses – parking lots or trailer camps – persons operating lots for house trailer or trailer camps and renting or leasing space in such lots or camps for any compensation, whether by day, week or month, shall pay for each lot or camp with parking	I
92	00	Tree surgeons	\$75.00
93	00	Trucks, motor vehicles – hauling, delivering	\$75.00
94	00	Upholstery – each person, firm or corporation engaged in the business or undertaking of upholstery work	\$75.00
95	00	Vending machines	\$50 EACH MACHINE
12	05	Veterinarians <i>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</i>	B
96	00	Welders	\$75.00

Calculation Information

A – AUTOMOBILE DEALERS:

ON 1ST \$50,000.00 –GROSS SALES 1/10 OF 1%
ON NEXT \$100,000.00 –GROSS SALES 1/20 OF 1%
WITH A MINIMUM OF \$100.00

B –PROFESSIONS:

- (a) WHERE ANNUAL GROSS RECEIPTS DO NOT EXCEED THE SUM OF \$5,000.00 ---\$75.00
- (b) WHERE ANNUAL GROSS RECEIPTS ARE MORE THAT \$5,000.00 AND LESS THAN \$10,000.00---\$100.00
- (c) WHERE ANNUAL GROSS RECEIPTS ARE MORE THAN \$10,000.00 AND LESS THAN \$20,000.00 ---\$150.00
- (d) WHERE ANNUAL GROSS RECEIPTS EXCEEDS \$20,000.00 ---\$200.00
- (e) WHERE BUSINESS OR PROFESSION IS CARRIED ON AS A PARTNERSHIP AND SHALL BE BASED ON THE PRO RATA SHARE OR EACH MEMBER OF THE PARTNERSHIP IN GROSS RECEIPTS OF THE PARTNERSHIP.

C –BANKS, SAVING & LOANS:

BANK ATM LOCATION	\$10.00
BANK BRANCH LOCATION	\$10.00
BANK MAIN OFFICE FACILITY	\$125.00
SAVINGS & LOAN ATM LOCATION	\$10.00
SAVINGS & LOAN BRANCH LOCATION	\$10.00
SAVINGS & LOAN MAIN OFFICE FACILITY	\$125.00

D – COIN MACHINES AND GAMES:

- (a) SCALES, WEIGHING MACHINES -----\$50
- (b) DISPENSING MERCHANDISE -----\$75
- (c) VIDEO GAME – EACH -----\$75
- (d) OTHERS, WHERE NOT IN VIOLATION OF STATE LAW -----\$75

***NOTE:** LICENSE FOR EACH MACHINE WILL BE IN ADDITION TO OTHER LICENSE IN CONNECTION WITH OTHER BUSINESSES. LICENSE FOR EACH MACHINE MUST BE ATTACHED TO EACH MACHINE IN SUCH A MANNER AS TO BE VISIBLE FROM THE OUTSIDE OF MACHINE.

****NOTE:** NO LICENSE REQUIRES FOR ANY SUCH MACHINE(s):

- (a) NOT FOR PUBLIC USE
- (b) SOLEY FOR USE OF EMPLOYEES

F – GARAGE

LABOR, SALES AS FOLLOW:

LESS THAN \$10,000 -----	\$75
\$10,000 TO \$25,000 -----	\$100
OVER \$25,000 -----	\$125

G – MANUFACTURERS, NOT OTHERWISE SPECIFIED:

ON GROSS ANNUAL BUSINESS 0 - \$50,000 -----\$75
AND IN ADDITION, 1/10 OF ONE (1%) PERCENT OF ALL GROSS BUSIENSS IN EXCESS OF \$50,000

H – MERCHANTS – EACH DEALER IN ANY ARTICLE, LINE OR LINES OF MERCHANDISE, NOT SPECIFIED IN THIS ORDINANCE:

- (a) WHERE STOCK AVERAGES LESS THAN \$1000 -----\$50
- (b) WHERE STOCK AVERAGES \$1000 - \$10,000 -----\$75
- (c) WHERE STOCK AVERAGES \$10,000 - \$20,000 -----\$125
- (d) WHERE STOCK AVERAGES OVER \$20,000 -----\$200

I – TRAILER HOUSES:

- 10 OR LESS TRAILERS -----\$50
- MORE THAN 10 -----\$100

J – GASOLINE ADDITIONAL INFORMATION

Selling or distributing natural gas or similar types of gas and fuel oil, within the town shall pay a license tax per annum \$250.00 plus each person shall make a monthly return, under oath, to the town clerk on such forms as may be prescribed by the town council. The return required by this section together with the amount of such tax shall be filed with the town clerk on or before the fifteen (15th) of the month following the calendar month for which it is made. The seller of such gas or oil shall keep a full and complete record showing the sale of all such gas or oil to all persons in the town together with the date of the sale and the gross cash receipts thereof, and the town clerk, or any other authorized representative of the town shall have the right to inspect all such books, accounts, invoices, papers, reports and memoranda containing entries showing the amount of such gross sales and receipts.

**THE MONTHLY TAX IS COLLECTED BY THE TOWN OF MIDWAY AS FOLLOWS:
3% OF GROSS RECEIPTS SOLD IN TOWN LIMITS TO BE FILED MONTHLY**

1 ½% OF GROSS RECEIPTS SOLD IN POLICE TO BE FILED MONTHLY JURISDICTION

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).