

SECTION 21. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 50.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
 - (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer’s employees or agents, concerns the taxpayer’s own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer’s merchandise by common carrier shall not allow the municipality to assess a business 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 (\$75,000) limitation described in the preceding section 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.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) 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 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 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

SECTION 22. License classifications.

<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>SCHEDULE</u>
111---	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers,	F
112---	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
113---	Forestry – logging, forestry, timber track operations, timber mgt,	D
114---	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies,	E

115---	Agriculture support – cotton gins, farm mgt, post-harvest activities,	F
211---	Oil and gas extraction – natural gas liquid extraction, crude extraction,	C
212---	Mining - (except for oil and gas) all related mining activities,	C
213---	Mining support services – for oil and gas mining activities, oil/gas wells,	C
221---	Utilities – electric power or light company	G
221---	Utilities – natural gas company	G
221---	Utilities – water, sewage treatment, steam, and other	G
236---	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions,	E
237---	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer,	D
238---	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning	E
238---	Contractors – <u>specialty trade</u> – painting and wall covering	E
238---	Contractors – <u>specialty trade</u> – electrical contractors	E
238---	Contractors – <u>specialty trade</u> – masonry and stone contractors	E
238---	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	E
238---	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	E
238---	Contractors – <u>specialty trade</u> – carpentry contractors	E
238---	Contractors – <u>specialty trade</u> – floor coverings/all types	E
238---	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	E
238---	Contractors – <u>specialty trade</u> – concrete contractors	E
238---	Contractors – <u>specialty trade</u> – water well drilling & irrigation	E
238---	Contractors – <u>specialty trade</u> – structural steel erection	E
238---	Contractors – <u>specialty trade</u> – glass and glazing contractors	E
238---	Contractors – <u>specialty trade</u> – excavation and site development	E
238---	Contractors – <u>specialty trade</u> – wrecking and demolition	E
237---	Contractors – <u>specialty trade</u> – building equipment & mechanical install	E
238---	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy,	D

311---	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing,	F
312---	Beverage mfg – all types of soft drinks, bottled water, breweries, ice,	E
312---	Beer – off premise – state regulated through ABC	H
312---	Beer – on premise – state regulated through ABC	H
312---	Wine – state regulated through ABC	H
312---	Beer & Wine – wholesale distributor	H
312---	Alcohol – state regulated through ABC	H
313---	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	E
314---	Other mfg – mill operations not covered in 313, rugs, linen, curtains	E
315---	Apparel mfg – women, men, children, hosiery, lingerie outerwear, Accessories	D
316---	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear,	D
321---	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork,	F
322---	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores,	E
323---	Printing – screen, quick, digital, books, lithographic, handbills, comm.	D
324---	Petroleum and coal mfg – asphalt, grease, roofing, paving products,	C
325---	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	C
326---	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	D
327---	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile,	C
331---	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	C
332---	Metal fabrication – cutlery, structural, ornamental, machine shops,	D
333---	Machinery mfg – office machinery, industrial, engines, farm, HVAC,	C
334---	Computer & electronic mfg – audio, video, circuit boards, peripherals,	C
335---	Appliance mfg – small appliance, lighting, electrical, battery, freezer,	C
336---	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle,	D

337---	Furniture mfg – cabinets, office, household, beds, kitchen,	C
339---	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	B
421---	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture,	E
422---	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	F
422---	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy,	E
441---	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories,	C
441---	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ... dealerships and lots	D
442---	Furniture – furniture, home furnishings, stores, floor coverings, window,	C
443---	Electronic & appliance store – household, radio, television, computers,	B
444---	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery,	C
445---	Food & beverage stores – grocery, convenience store, markets,	F
445---	Package Stores – selling beer, wine and liquor plus general mdse	D
446---	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	C
447---	Gasoline Retail - selling gasoline with or without convenience stores	E
448---	Clothing & accessories – men, women, children, infant, shoe, jewelry,	B
451---	Sporting goods & hobbies – toy, fish, gun, books, games	B
452---	General merchandise stores – department, warehouse clubs, superstores,	C
453---	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	F
453---	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	B
454---	Non-store retailers – vending machine operators, direct selling, mail order	D
454---	Non-Store Retailer – peddlers license / local peddler	I
481---	Air transportation – airline tickets, shipping, freight, charters service	B
482---	Rail transportation – transportation, ticket offices, state regulated 11-51-124	

483---	Water transportation – coastal, freight forwarders, inland, passenger	B
484---	Truck transportation – local, long-distance, freight, moving, and storage	C
484---	Truck transportation – terminal – state regulated	37-3-33
485---	Passenger transportation – charter and other vehicle transit services	B
485---	Passenger transportation – bus terminals state regulated	37-3-33
485---	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters,	J
485---	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggys	J
487---	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
492---	Couriers – couriers and local messengers, services, local delivery services,	C
493---	Warehousing and storage – distribution, household, refrigerated, special,	F
511---	Publishing industries except internet – newspaper, book, periodical, databases, software	B
512---	Motion pictures – theatres, videos, recording, drive-ins, sound studios,	A
515---	Broadcasting – radio and television stations	B
517---	Telecommunications – telephone local per 11-51-128	K
517---	Telecommunications – telephone long distance per 11-51-128	K
517---	Telecommunications – cellular and other wireless, paging,	K
517---	Telecommunications – resellers of service	K
519---	Information services and data processing – providing, storing, processing, access to information	A
522---	Bank Main Office – not branch location or ATM	U
522---	Bank Branch or ATM – not main office of bank	U
522---	Savings and Loans – not branch location or ATM	U
522---	S&L Branch or ATM – not main office of S&L	U
522---	Pawn Shop – whether title pawn or merchandise	A
522---	Credit services – companies and activities related to credit and mediation,	B

523---	Securities, commodity – brokerage, portfolio, investment, other financial services	A
524---	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11-51-120/123
524---	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
524---	Agent Office – administration of third parties, pension funds, annuities, etc	B
525---	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp,	A
531---	Real estate – offices, agents, brokers, management, appraisers,	B
532---	Rental and leasing – auto, truck, trailer, RV, all tangible property,	C
532---	Rental and leasing – movie and video rental	D
541---	Attorney/Lawyers – individual and/or firm professional license	A
541---	Accountant/CPAs – individual and/or firm professional license	A
541---	Architect – individual and/or firm professional license	A
541---	Physician – individual and/or firm professional license	A
541---	Dentist – individual and/or firm professional license	A
541---	Chiropractor – individual and/or firm professional license	A
541---	Optometrist – individual and/or firm professional license	A
541---	Engineer – individual and/or firm professional license	A
541---	Surveyor – individual and/or firm professional license	A
541---	Computer Programmer – individual and/or professional firm license	A
541---	Photographer – studios, portrait, commercial, services	A
541---	Veterinarian – individual and/or firm professional license	A
541---	Professional Services Not Elsewhere Classified – scientific, technical,	A
551---	Management companies – offices, enterprises, regional, corporate,	B
561---	Exterminating services – exterminating company and its services	E
561---	Janitorial firm – janitorial cleaning services – individual or firm	F

561---	Landscaping Services -	F
561---	Administrative services – answering, employment, office, sec., travel,	C
562---	Waste management – companies, trucks, septic tanks, landfill, services,	F
611---	Educational services – technical, computer, sports, services, business,	D
621---	HMO – medical centers and services	B
621---	Outpatient Care Centers – all other types of services	C
621---	Ambulance – ambulance company and/or services	D
622---	Hospitals – surgical, substance abuse, psychiatric, general care, special,	C
623---	Nursing care – residential care facility, day care, assisted living	C
623---	Nursing Home – care for elderly and continuing care facilities	D
624---	Social assistance – shelters, vocational, child care, abuse, emergency,	E
711---	Arts and sports – dance, musical, teams, tracks, promoters, agents,	B
711---	Special Events – promoter or activity – see schedule for rates	L
712---	Museums – museums and historical sites, zoos, botanical gardens, parks,	C
713---	Amusement – arcades, golf clubs, marinas, fitness, bowling centers,	B
721---	Accommodations – hotels, motels and similar facilities	C
721---	Accommodations – bed and breakfast inns and services	D
721---	Accommodations – trailer parks, RV parks, and travel parks	E
721---	Accommodations – rooming houses and boarding houses	E
722---	Restaurant – full service restaurant facility	D
722---	Restaurant – limited facility or service	D
722---	Caterers – and/or mobile food services	C
722---	Drinking Establishment – club, lounge, bar or other	B
811---	Repairs and maintenance – auto, paint/body, carwash, other vehicular,	C
811---	Repairs and maintenance – all electronic equipment	B
811---	Repairs and maintenance – all appliances, home & garden equipment	D

812---	Personal Services – hair, skin, barber, beautician, diet, nail, tanning, funerals	B
812---	Fortune Teller or Clairvoyant – individual reader license	M
910---	Category for number of – vending machines for all types vending	N
910---	Category for number of – pool tables	O
910---	Category for number of – amusement devices and/or games	P
920---	Category for number of – employees as a basis for calculating license	R
930---	Category for number of – square feet used for calculating license amount	S
999---	Unclassified miscellaneous business services not elsewhere classified	C
999---	Unclassified miscellaneous personal services not elsewhere classified	B
923__	Administration of human resource programs	
924__	Administration of Environmental Quality Programs	
925__	Administration of housing, urban, comm..	
926__	Administration of Economic programs	
927__	Space, research, and technology	
928__	National Security and International Affairs	

SECTION 23. License Fee Schedules.

Schedule "A" – Flat Fee

\$75.00

Exception: A Home Based Business with gross receipts that are More Than \$0.00 but less than \$25,000 will pay an fee of \$25.00. When the operating residence is the same as the owner's physical home address, the business shall be defined as a Home Based Business

Schedule "B"-Flat Fee

\$75.00

Exception: A Home Based Business with gross receipts that are More Than \$0.00 but less than \$25,000 will pay an fee of \$25.00. When the operating residence is the same as the owner's physical home address, the business shall be defined as a Home Based Business

Schedule "C" – Flat Fee

\$75.00

Exception: A Home Based Business with gross receipts that are More Than \$0.00 but less than \$25,000 will pay an fee of \$25.00. When the operating residence is the same as the owner's physical home address, the business shall be defined as a Home Based Business

Schedule "D" – Flat Fee

\$75.00

Exception: A Home Based Business with gross receipts that are More Than \$0.00 but less than \$25,000 will pay an fee of \$25.00. When the operating residence is the same as the owner's physical home address, the business shall be defined as a Home Based Business

Schedule "E" – Flat Fee

\$75.00

Exception: A Home Based Business with gross receipts that are More Than \$0.00 but less than \$25,000 will pay an fee of \$25.00. When the operating residence is the same as the owner's physical home address, the business shall be defined as a Home Based Business

Schedule "F" - Flat Fee

\$75.00

Exception: A Home Based Business with gross receipts that are More Than \$0.00 but less than \$25,000 will pay an fee of \$25.00. When the operating residence is the same as the owner's physical home address, the business shall be defined as a Home Based Business

Schedule "G" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	75.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	

010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

Schedule "J" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$ 50.00 per decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

Schedule "K" - Telephones & Telecommunications

Code of Alabama 11-51-128]

Schedule "L" - Special Events Licenses

Flat Fee: \$100.00

Schedule "M" - Fortune Tellers

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

Schedule "N" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
all over 10 machines vending any type merchandise or product	\$ 5.00 per decal

Schedule "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 50.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 25.00 per decal
All machines over 10	\$ 10.00 per decal

Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 5 buses, trucks or other equipment	\$ 10.00 per decal

Schedule "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people.....	75.00
R-2	Where personnel are from 3 to 5 people.....	75.00
R-3	Where personnel are from 6 to 10 people.....	75.00
R-4	Where personnel are from 11 to 20 people.....	400.00
R-5	Where personnel are from 21 to 50 people.....	400.
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,0000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet.....	75.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00

S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000			

Schedule "U" - Banks / Savings & 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 Mail Office Facility	\$ 125.00

Schedule "V" - Delivery License

The rate for the delivery license is established in Section 21 and is: \$ 50.00