

Thank you for doing business in the Town of Phil Campbell.

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

How to file:

- **Preferred Method:** To remit payment online: Go to www.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.

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.

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, please visit our website www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

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

Gross Receipts, Definition of

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

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

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 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 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 1% interest. An additional 15% penalty will be due March 2nd plus 1% interest 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.

Toll Free Phone: 800.556.7274
businesslicensesupport@avenuinsights.com
Toll Free Fax: 844.528.6529
Se habla español.

Email:
Website: www.avenuinsights.com
Online Filing: www.rds.bizlicenseonline.com

Remit to address:
Avenu-Business License Department
PO Box 830900
Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Town of Phil Campbell Business License Fee Schedule

5412.00 Accountants: Auditors, tax consultants, those preparing income tax returns for other than themselves, except attorneys at law, each person
PROFESSIONAL RATE

5418.00 Advertising: For advertising on the streets with banners floats, cartoons; for advertising from vehicles; for advertising by billboards or supplying billboards or sign tacking or distributing advertising matter:
Per Year - \$75.00
Per Day - \$ 5.00

The license provided in this section shall be in addition to all other license. Nothing in this section shall be construed as applying to newspapers or radio stations.

9993.00 Home Occupational: Any individual or partner or corporation conducting a business and acting in the capacity of another company and specifically working out of their home or another office other than a commercial establishment in Phil Campbell, Alabama shall pay a Privilege License fee per year \$ 35.00

23822.00 Air conditioning and central heating: Each person, firm, or corporation selling and contracting to install same
PROFESSIONAL RATE
No central heating and air conditioning units may be installed unless the necessary Electrical and plumbing work is done by a licensed electrician or the plumbing work is done by a licensed plumber.

62191.00 Ambulance and/or convalescent vehicle service:

First Unit	\$35.00
Each additional unit	\$10.00

713110.00 Amusement and Theme Parks

Maybe required to purchase 713110.01 or 713110.02 if applicable. \$50.00

713110.01 Amusement Devices -Must also purchase code 713110.00

For the first 10 machines-each	\$25.00
All Machines over-each	\$10.00

713110.02- Must also purchase code 713110.00

For 1 to 2 Billard or Pool Tables	\$50.00
All Over 2 Billard or Pool Tables	\$25.00

453310.00 Antique Shop & Dealers: MERCHANT GENERAL RETAIL RATE

541110.00Attorney/Lawyers PROFESSIONAL RATE

8111.00 Automobile repair shop including rebuilding or repair automobile bodies only but not including dealers who pay a privilege license to deal in new or used automobiles and pay under the rate for merchant general auto \$100.00

Town of Phil Campbell Business License Fee Schedule

485.00 Automobile for hire Taxi-cabs, and you-drive- its, for each vehicle-- State Rate

453998.00 Auctions- General Merchandise \$ 50.00
 Must Provide Board Certification: Auctioneers Board

311.00 Bakeries: Each distributor of bread or other bakery products who does not bake within the city and who delivers to retail merchants, or sells from the vehicle shall pay for the use of the streets for each truck

MERCHANTS GENERAL RETAIL RATE

Must Provide Board Certification: Department of Health Permit

5221.00 Banks and Savings and Loan Associations surplus, reserves and undivided profits calendar year are less than:

\$50,000.00	\$10.00
\$50,000.00 AND LESS THAN \$ 100,000.00	\$20.00
\$100,000.00 AND LESS THAN \$150,000.00	\$30.00
\$150,000.00 AND LESS THAN \$200,000.00	\$40.00
\$200,000.00 AND LESS THAN \$ 250,000.00	\$50.00
\$250,000.00 AND LESS THAN \$300,000.00	\$60.00
\$300,000.00 AND LESS THAN \$ 350,000.00	\$70.00
\$350,000.00AND LESS THAN \$ 400,000.00	\$80.00
\$400,000.00 AND LESS THAN \$450,000.00	\$90.00
\$450,000.00 AND LESS THAN \$500,000.00	\$100.00
\$500,000.00 AND LESS THAN \$550,000.00.....	\$110.00
\$550,000.00 AND LESS THAN\$600,000.00.....	\$125.00
\$600,000.00 AND OVER	\$150.00

5221.01 Each Branch Bank .. \$10.00
 Each ATM location . \$10.00

81211.00 Barber shops & Beauty Parlors:

For the first chair	\$50.00
For each additional chair	\$10.00
Each shoeshine stand	\$ 5.00

Must Provide Board Certification: Alabama Board of Cosmetology and Barbering

812990.00 Bonds: For engaging in the business of making bail bonds or other court bonds, in addition to all other license \$100.00

454311.00 Butane, propane or bottles gas: Those selling, delivering or distributing butane or propane gas \$100.00

Town of Phil Campbell Business License Fee Schedule

<u>312212.00 Bottling works:</u> Each plant operating a bottling works with a manufacturing facility located within the City shall pay a license based on gross annual receipts of such business. Manufacturing Rates Apply, Each distributor of soft drinks, bottled outside the city shall pay for the use of the streets, for each truck used in making deliveries within the city	\$100.00
<u>56172.00 Building Cleaners:</u> Each person, firm, or corporation in the business of cleaning buildings in the city with steam or machinery of any type	\$75.00
Each person, firm, or corporation in the business of providing	\$25.00
<u>713950.00 Bowling Center</u>	\$75.00
<u>811192.00 Car Wash:</u> Where in connection with a business at a fixed location or the car wash is the only business	\$75.00
<u>561740.00 Carpet and Upholstery Cleaning:</u>	\$75.00
<u>722320.00 Caterers:</u> Mobile food services	\$75.00
Must Provide Board Certification: Department of Health Permit	
<u>624410.00 Child and Day Care Centers:</u> Must provide state and health dept. permits and licenses prior to issuance.	\$75.00
Must Provide Board Certification: Department of Human Resources	
<u>621310.00 Chiropractor:</u> Individual and/or firm	PROFESSIONAL RATE
Must Provide Board Certification: Chiropractic Examiners Board	
<u>237120.00 Oil and Gas Pipeline Construction:</u>	\$75.00
<u>237110.00 Water and Sewer line Construction:</u>	\$75.00
<u>238170.00 Siding:</u>	\$75.00
<u>237130.00 Power and Communication Line Construction:</u>	\$75.00

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Town of Phil Campbell Business License Fee Schedule

2361.00 Contractors and Subcontractors: Any person accepting orders or contracts, whether at a fixed price or a cost plus basis or hourly rate, for doing work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet materials, or shall accept contracts to do any paving, curbing on sidewalks or streets on public or private property, using asphalt, brick, stone, cement, wood, or other composition or who shall accept an order or contract to construct any sewer of stone, brick, terra cotta, or other materials or shall accept a contract to construct highways, bridges, dams or railroads, the amount of which contract exceeds \$100.00 shall pay an annual license tax of

	\$75.00
Senior Citizens (Age 62 and above) per year	\$37.50
By the job, if the job takes no longer than one week to complete	\$25.00

Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board

23821.00 Contractor of Electrical Work: Each person, firm or corporation engaged in the business of contracting to install or installing any house wiring or electrical appliances or electrical repair work of any kind or submitting estimates for such work whether awarded or not, including cases where the actual work is done by the person submitting the estimate, License may be issued only after the electrician has provided proof of sufficient insurance to cover his work within the City and has passed an electrical examination accepted by the City

	\$75.00
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Must Provide Board Certification: Alabama Electrical Contractors Board

23822.01 Contractor of plumbing: Each person, firm or corporation engaged in the business of plumbing, whether gas or water regardless whether the person submitting the bids does the actual work or not

	\$75.00
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Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board

23832.00 Contractors of painting: Any person, firm or corporation engaged in the painting business, accepting contracts for painting whether at a fixed price or on a cost plus basis or on an hourly rate for doing any work on or in any building or structure

	\$75.00
Senior Citizens (Age 62 or older) per year	\$37.50

238999.00 Other Special Trades- Contractors: \$75.00

561450.00 Credit Bureaus, Collecting Agencies: Any person, firm or corporation making credit reports in the Town of Phil Campbell whether office located within the corporate limits or not.

	\$75.00
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812320.00 Cleaners: (Including Dry Cleaning, dying, pressing, etc.)
MERCHANT GENERAL RETAIL RATES

Town of Phil Campbell Business License Fee Schedule

492.00 Deliveries or Motor Carriers:

See schedule V.

339116.00 Dental Laboratory: \$75.00**621210.00 Dentist:** PROFESSIONAL RATE

Must Provide Board Certification: Board of Dental Examiners of Alabama

722111.00 Dance Hall: Person conducting a public dance, or who operated a public
Dance Hall \$125.00**812191.00 Diet and Weight Reduction:** \$75.00**446110.00 Drug Stores** MERCHANTS GENERAL RETAIL RATES

Must Provide Board Certification: Pharmacy Board

611699.00 Educational Services: Technical, computer, sports, business \$75.00**54133.00 Engineering firms or engineers:** \$100.00

Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board

561.00 Exterminator or Pest Control: \$100.00

Must Provide Board Certification: Department of Agriculture and Industries

453.00 Fireworks, Retail \$100.00

Fireworks, Manufacturing \$200.00

All license issued under this section is subject to a permit being issued by

The State Fire Marshall's Office, and a copy given to the City Hall at

The time license is issued.

453310.01 Flea Market \$ 50.00**441239.00 Farm Equipment Dealer** MERCHANTS GENERAL RETAIL RATES**713940.00 Fitness and Sports Center** \$75.00**812210.00 Funeral Homes** \$100.00

Must Provide Board Certification: Board of Funeral Services

4247.00 Gasoline and Motor Oil, wholesale

Town of Phil Campbell Business License Fee Schedule

For each vehicle used in making deliveries of gasoline, kerosene, or motor oil
From outside the city and using the streets for such purposes.
each vehicle. . \$75.00

<u>447.00 Gasoline and motor oil retail filling stations</u>	\$50.00
Each Pump	\$22.00
<u>444.00 Glass Company selling plate glass</u>	\$75.00
<u>713.00 Golf courses</u>	\$50.00
<u>721.00 Hotels, Motels</u> (25 Rooms or Less)	\$125.00
Each additional room	\$ 3.00
This license does not include the right to operate a restaurant, barber shop, cigarette or newsstand or any other secondary business operated in connection with the renting of rooms without additional license.	
<u>622.00 Hospitals:</u> Each person operating a hospital for profit shall pay a license based on the total number of beds in said hospital, said license to be calculated at the rate of \$10.00 for each bed contained in the hospital.	
<u>713940.01 Health Spas, Body Building, Exercising and Weight Loss</u>	\$100.00
<u>621491.00 HMO</u>	\$ 75.00
<u>621610.00 Home Health Care Services</u>	\$ 75.00
<u>31213.00 Ice Manufacturing, Dealers and Distributors</u>	\$100.00
<u>519190.00 Information Services</u> Providing, storing, processing, access to information	\$ 75.00

Town of Phil Campbell Business License Fee Schedule

524128.00 Insurance Companies: (Other than Fire and Marine) Each Insurance Company, or its agent, shall pay \$10.00 and \$1.00 on each \$100.00 and major fraction thereof on gross premiums, less return premiums, received during the proceeding year on policies issued during said year to citizens of the City in a manner as provided by the Code of Alabama of 1940 Title 37, Section 736, which said code section is by reference made part of this schedule. On the 31st day of December of each year or within sixty (60) days thereafter, each insurance agent, agency broker, or company which did any business in said city during any part of the year preceding said December 31st shall furnish said City Clerk a statement in writing duly sworn showing the full and true amount of gross premiums received during said year, on business in the City, and accompany said statement with the amount of license due, as hereinabove specified and failing therein, said company and its agent shall be liable to the penalties herein imposed. If any companies discontinue writing insurance, said company shall pay 1% on the amount of premiums written for the last year in business. STATE RATE

524126.00 Insurance Companies: (Fire and Marine) Each such company or its agent shall pay, for the privilege of doing business \$4.00 on each \$100.00 of gross premiums less return premiums, issued during the preceding year on property located in the City, in a manner as provided by the Code of Alabama of 1940, Title 37, Section 739, which code section is by reference adopted as a part of this schedule. New companies doing business in the City shall pay a license of \$100.00 and there shall be an adjustment on a four percent basis of gross premiums, less returned premiums, collected by such companies at the end of the calendar year. On the 31st day of December of each year or 60 days thereafter, each insurance agent, agency, broker, or company which did any business in said city during any part of the year preceding said December 31st shall furnish the City Clerk with a statement in writing duly verified, showing on business in said City and shall accompany said statement with the amount of license due, as hereinabove specified and failing therein, said company and its agents shall be liable to the penalties herein imposed. If any company discontinues writing insurance, said company shall pay 4% on the amount of premiums written for the last year in business. STATE RATE

524210.00 Insurance Agency and Brokerages PROFESSIONAL RATE

516110.00 Internet Publishing & Broadcasting If gross receipts are:

On less than \$100,000.00	\$ 75.00
\$100,000.00 less than \$200,000.00	\$ 100.00
\$200,000.00 less than \$300,000.00	\$ 125.00
\$300,000.00 less than \$400,000.00	\$ 150.00
\$400,000.00 less than \$500,000.00	\$ 175.00
\$500,000.00 less than \$600,000.00	\$ 200.00
\$600,000.00 less than \$700,000.00	\$ 225.00
\$700,000.00 less than \$800,000.00	\$ 250.00
\$800,000.00 less than \$900,000.00	\$ 275.00
all over \$900,000.00	\$ 300.00

53999.00 Investment Activities- Financial \$100.00

Town of Phil Campbell Business License Fee Schedule

812300.00 Laundries: For each vehicle used in soliciting, picking up, delivering, distributing and unloading laundry, dry cleaning, pressing or dyeing where laundry, dry cleaning, pressing or dyeing is done outside the city for the privilege of the use of the streets in soliciting, picking up, delivering, distributing or unloading \$100.00

812331.00 For each vehicle used in offering linens or other laundered articles for rent, or in distributing, unloading, collection or picking up the same \$100.00

812310.00 Laundries: Any person operating any self-service laundry, for the first 10 machines or less \$ 55.00
For each additional machine over 10 \$ 2.75

561730.00 Landscaping/Lawn Service \$ 75.00

561622.00 Locksmith \$ 75.00

332710.00 Machine Shops \$ 75.00

551990.00 Management Companies Offices, enterprises, regional, corporate \$75.00

4539.00 Marble and or Stone Dealers: Each person, firm or corporation selling or dealing in marble or stone, or when the same is manufactured into monuments, markers, ornamental products, etc. each per year \$100.00

212299.00 Mini Warehouse and Self Storage each unit \$ 7.00

453998.01 Merchants General Retail: Any person, firm or corporation operating a business or furnishing or selling goods, wares, merchandise, or other products other than wholesale merchants as defined herein for which no classification is herein otherwise provided shall pay a license tax based on their gross sales during the previous calendar year at merchants general rates which are as follows:

On less than \$30,000.00	\$ 75.00
\$30,000.00 and less than \$ 40,000.00	\$100.00
\$40,000.00 and less than \$ 50,000.00	\$125.00
\$50,000.00 and less than \$ 60,000.00	\$150.00
\$60,000.00 and less than \$ 70,000.00	\$175.00
\$70,000.00 and less than \$ 80,000.00	\$200.00
\$80,000.00 and less than \$ 90,000.00	\$225.00
\$90,000.00 and less than \$100,000.00	\$250.00
\$100,000.00 and over	\$400.00

Town of Phil Campbell Business License Fee Schedule

423.00 Merchants General wholesale: Each person, firm or corporation operating a wholesale business or selling goods and entitled to the wholesale rate shall pay a wholesale license on his gross annual receipts as follows:

On less than \$60,000.00	\$100.00
\$60,000.00 and less than \$80,000.00	\$125.00
\$80,000.00 and less than \$120,000.00	\$200.00
\$120,000.00 and less than \$160,000.00	\$250.00
\$160,000.00 and over	\$300.00

441.00 Merchant General, Auto, Boat and Tractor --- Merchants General Retail
Must Provide Board Certification: Revenue Department - Regulatory License

339.00 Manufacturing Rates: Each person, firm or corporation engaged in a business for which the manufacturers rates apply shall pay the following license, based on his gross annual receipts for the calendar year as follows;

On less than \$40,000.00	\$100.00
\$40,000.00 and less than \$80,000.00	\$150.00
\$80,000.00 and less than \$100,000.00	\$200.00
\$100,000.00 and less than \$200,000.00	\$240.00
\$200,000.00 and less than \$1,000,000.00	\$300.00
\$1,000,000.00 and less than \$4,000,000.00	\$360.00
\$4,000,000.00 and less than \$7,000,000.00	\$400.00
\$7,000,000.00 and less than \$10,000,000.00	\$500.00
\$10,000,000.00 and over	\$600.00

The term manufacturing is defined as follows: A person who, either directly or by contraction with others for the necessary labor or mechanical services, manufacturers the necessary labor or mechanical services, manufacturers for sale of commercial use any article, substance, or commodity, including all the activities of a commercial nature wherein labor or skill is applied, by hand or nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new and different or useful article of tangible personal property or substance of trade or commerce is produced and including the production of fabrication of specially made or custom made articles, and including the making, fabrication, processing, refining, mining, slaughtering, packing, aging, curing, preserving, canning, and preparing and freezing foods, fruits, vegetables and meats. All persons, firms, or corporations whose business shall fall within the definition of manufacturer as set forth in the above paragraph shall purchase a privilege license based on the manufacturers rates unless provided for in the privilege license code of the City.

<u>531190.00 Mobile Home Parks:</u> Five spaces or less	\$75.00
Each additional space	\$10.00

Town of Phil Campbell Business License Fee Schedule

484.00 Motor Carriers: For each vehicle used in delivering, distributing, or unloading goods, wares, or merchandise, (but from which sales are not made) Whether or not as a regular business, unless otherwise taxed by the privilege license code of this city and unless operating from a stationary mercantile establishment otherwise taxed hereby, for the privilege of using the streets in unloading, or transporting \$100.00

The rate for the delivery license is established in Section 22 STATE RATE

484210.00 Moving Company \$ 75.00

512131.00 Motion Pictures \$50.00

5111.00 News Stands:

Or dealers except licensed retail merchants (EA.) \$ 10.00

623.00 Nursing Homes: Each person operating a nursing home or similar type business for profit shall pay a license as follows;

10 beds \$125.00

Each additional bed \$ 5.00

Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators

621320.00 Optometrist

PROFESSIONAL RATE

Must Provide Board Certification: Optometry Board

52229.00 Pawn Shop:

MERCHANTS GENERAL RETAIL RATE

454.00 Peddler: of any commodity or any kind of merchandise, whether pedestrian or by vehicle;

Daily rate-issued for single day sales activity \$10.00

Weekly rate-issued for week long sales activities \$25.00

Monthly rate-issued for month long sales activities \$50.00

Yearly rate-issued for annual sales activities \$100.00

Daily, Weekly and Monthly Peddlers must register at City Hall each time

812910.00 Pet Care Services \$ 75.00

541923.00 Photographer:

PROFESSIONAL RATE

62111.00 Physician

PROFESSIONAL RATE

Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama

541990.00 Professional Each person and each member of a firm or partnership in any professional or vocation practice, shall pay a license based on his gross receipts during the previous calendar year as follows;

On less than \$10,000.00 \$ 75.00

\$10,000.00 and less than \$25,000.00 \$100.00

\$25,000.00 and less than \$75,000.00 \$200.00

\$75,000.00 and over \$250.00

Town of Phil Campbell Business License Fee Schedule

561431.00 Postal/Mailing Service

\$ 75.00

445230.00 Produce: Sale of produce by persons who do not have a Franklin County Growers Permit
\$ 50.00

482.00 Railroads: Each railroad company or other person operating within the city limits shall pay for the privilege of doing intra-state business within the city limits of the municipality
STATE RATE

531211.00 Real Estate Agent, Broker or Agency: PROFESSIONAL RATE APPLY

631320.00 Real Estate Appraisers: PROFESSIONAL RATE APPLY
Must Provide Board Certification: Alabama Real Estate Appraisers Board

722110.00 Restaurant and Cafeteria:

On less than \$300,000.00	\$ 50.00
\$300,000.00 less than \$400,000.00	\$ 75.00
\$400,000.00 less than \$500,000.00	\$100.00
\$500,000.00 less than \$600,000.00	\$125.00
\$600,000.00 less than \$700,000.00	\$150.00
\$700,000.00 less than \$800,000.00	\$175.00
\$800,000.00 less than \$900,000.00	\$200.00
\$900,000.00 and over	\$250.00

Must Provide Board Certification: Department of Health Permit

515112.00 Radio and Television Stations

\$100.00

532299.00 Rental and Leasing

\$ 25.00

811412.00 Service and Repair: General auto repair, body shop, oil change
\$ 75.00

811229.00 Repairs and Maintenance- all electronic equipment \$ 75.00

448130.00 Retail-Clothing and Accessories MERCHANT GENERAL RETAIL RATE

453998.02 Retail- All Others MERCHANT GENERAL RETAIL RATE

45120.00 Retail- Convenience Stores MERCHANT GENERAL RETAIL RATE

448310.00 Retail- Jewelry Store MERCHANT GENERAL RETAIL RATE

Town of Phil Campbell Business License Fee Schedule

441310.00 Retail – Motor Vehicles _____ MERCHANT GENERAL RETAIL RATE

Must Provide Board Certification: Revenue Department - Regulatory License

454210.00 Retail- Non-Store- Vending machine operators, direct selling
MERCHANT GENERAL RETAIL RATE

mail order

453210.00 Retail- Office Supplies, Stationary MERCHANT GENERAL RETAIL RATE

71399.00 Skating Rinks: \$300.00

Plus, see #9101 for vending machines, per game, etc.

517410.00 Satellite Dealer If gross receipts are:

On less than \$100,000.00	\$ 100.00
\$100,000.00 less than \$200,000.00	125.00
\$200,000.00 less than \$300,000.00	150.00
\$300,000.00 less than \$400,000.00	175.00
\$400,000.00 less than \$500,000.00	200.00
\$500,000.00 less than \$700,000.00	225.00
\$700,000.00 less than \$800,000.00	250.00
\$800,000.00 less than \$900,000.00	275.00
all over \$900,000.00	300.00

236220.00 Sign Painter: \$ 75.00

517100.00 Telegraph Companies- Code of Alabama 11-51-128 STATE RATE

56173.00 Tree Surgeon: \$100.00

812210.01 Undertakers: For engaging in the business of preparing bodies for burial, embalming, selling caskets, or providing hearse service or maintaining a funeral home, one or all, each place of business \$100.00

Must Provide Board Certification: Board of Funeral Services

9101.00 Vending Machines: Music, ice, newspapers, games and merchandise
(includes drink machines) each \$12.00

444130.00 Transient Lumber and Building Material: Every person, firm, or corporation, distributing, soliciting orders for delivering, unloading lumber or any building materials or supplies from outside the city limits except for deliveries, solicitation or unloading such lumber or other building materials to a licensed lumber or building materials to a licensed lumber or building material dealer for resale \$
50.00

Town of Phil Campbell Business License Fee Schedule

711120.00 Schools: Teaching Karate, Judo, or any other area of self defense \$50.00

562991.00 Septic Tanks and Related Services \$ 75.00

Must Provide Board Certification: Alabama Onsite Waterwaste Board

562111.00 Solid Waste Collection \$75.00

541360.00 Surveyor PROFESSIONAL RATE

Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board

812199.00 Tanning Salons & Other Personal Services \$ 50.00

485310.00 Taxi Cabs \$ 50.00

541213.00 Tax Preparation PROFESSIONAL RATE

517310.00 Telecommunications Code of Alabama 11-51-128

Local Exchange - \$60.00

Long Distance - \$15.00

422999.00 Tobacco Products Wholesalers \$ 75.00

811111.00 Truck Repair Shops \$ 75.00

484110.00 Truck Transportation- Local, long-distance, freight, moving
and storage \$ 75.00

2211.00 Utilities-electric power or light company-state regulated and non-state regulated for selling or distributing electrical current, 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 from any point in or into the municipality.

For selling or distributing electrical current, an amount equal to 1.5 percent of the gross receipts of the business transacted outside the city limits of Phil Campbell, Alabama, but within the police jurisdiction of the Phil Campbell Police Department which extends 1.5 miles from the city limits of the City of Phil Campbell.

STATE RATE

Town of Phil Campbell Business License Fee Schedule

2212.00 Utilities-natural gas company-state regulated and non-state regulated

for selling or distributing natural gas, 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 natural gas from any point in or into the municipality.

For selling or distributing natural gas, an amount equal to 1.5 percent of the gross receipts of the business transacted outside of the city limits of Phil Campbell, Alabama, but within the police jurisdiction of Phil Campbell Police Department which extends 1.5 miles from the city limits of the Town of Phil Campbell.
STATE RATE

2213.00 Utilities-water, sewage treatment, steam and other state regulated and non-state regulated

For selling or distributing water, sewage treatment, steam and other, 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 water, sewage treatment, steam and other from any point in or into the municipality.

For selling or distributing water, sewage treatment, steam and other, an amount equal to 1.5 percent of the gross receipts of the business transacted outside of the city limits of Phil Campbell, Alabama, but within the police jurisdiction of Phil Campbell Police Department which extends 1.5 miles from the city limits of the Town of Phil Campbell. STATE RATE

541940.00 Veterinarian

PROFESSIONAL RATE

Must Provide Board Certification: Alabama Veterinary Medical Examiners Board

454210.01 Vending- Number of Machines – each \$ 10.00

493110.00 Warehouse and Storage \$ 75.00

488.00 Wrecker Service \$100.00

Note: If a service station owns a wrecker service, then a privilege license is required in addition to the other vocation privilege license.

561.01 Non Profit Businesses: \$ 50.00

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).