

Town of Powell (9391) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Powell

All businesses operating in the city limits or police jurisdiction of the Town of Powell 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
541.01	Abstractors or abstract companies, other than attorney	\$70.00
541.02	Accountant Public Must Provide Board Certification: Public Accountancy Board	\$65.00
541.03	Advertising – advertising agency, contracting of advertising except local papers, bill poster sign tacking, or distributing handbills or samples, or poster, each person or firm, per year	\$40.00
454.04	Agents – selling book other than Bibles, per year	\$35.00
454.05	Agents – selling fruit trees or shrubbery	\$55.00
453.06	Antiques	\$55.00
541.07	Architect or superintendent of construction Must Provide Board Certification: Architects Registration Board	\$170.00
541.16	Attorneys Must Provide Board Certification: Alabama State Bar	\$160.00
454.08	Auction Sales Must Provide Board Certification: Auctioneers Board	Per Day-55.00 Per Year-115.00
811.13	Auto Garage whether in connection with dealer or not -- License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	\$75.00
441.14	Auto Salvage – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	\$55.00
441.11	Automobile accessories dealers in, where not in connection with automobile agent – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	\$65.00
441.10	Automobile auction on yearly basis only – License Must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2 Must Provide Board Certification: Auctioneers Board Must Provide Board Certification: Revenue Department - Regulatory License	\$230.00
441.09	Automobile dealers or agents– License Must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2 Must Provide Board Certification: Revenue Department - Regulatory License	\$75.00
531.15	Automobile truck business for hire – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	\$30.00
441.12	Automotive peddler – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	\$130.00
311.17	Bakeries	\$35.00
311.18	Bakeries-Agents, delivering bakery products manufactured elsewhere	\$100.00
522.19	Banks	\$205.00
812.20	Barber Shop-First Chair Each Additional Operator Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$25.00 \$5.00
812.21	Beauty Shop-First Chair Each Additional Operator Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$35.00 \$5.00
811.32	Bicycle repair	\$30.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
713.22	Billiard or Pool tables, first table, standard size- Coin operated tables, standard sizes- Each additional table, whether in use or not- (Not permitting minors to play, gambling or the storage, selling, or drinking of intoxicating liquor or alcoholic beverages on premises, which things are hereby prohibited, the license for this item may be revoked by the Mayor of the Town of Powell, AL, without refund of any part of the license fee paid.)	\$170.00 \$170.00 \$80.00
332.31	Blacksmith work	\$25.00
523.23	Bonds or Stock Brokers, potato brokers, or agents thereof	\$120.00
454.24	Bottling Companies, or agents thereof; wholesale or retail, or selling from trucks or taking orders and delivering from truck	\$80.00
713.25	Bowling alleys for public use- First Alley Each additional Alley	\$80.00 \$20.00
454.26	Brokers, retain or wholesale, selling from trucks or taking orders and delivering from trucks	\$60.00
444.29	Building supplies-when stock does not exceed 1,000.00	\$15.00
484.30	Bus companies, or other carriers of freight, passengers or commodities between the Town of Powell, Alabama, and other points within the State of Alabama	\$45.00
445.28	Butchering for public Must Provide Board Certification: Department of Health Permit	\$65.00
445.27	Butchers or meat markets Must Provide Board Certification: Department of Health Permit	\$65.00
337.37	Cabinet Shop	\$65.00
453.34	Cameras, accessories or film	\$20.00
453.38	Camper Sales	\$55.00
422.33	Candy or confectionary manufacturers or agents therefore selling to merchants	\$45.00
451.35	Cards-dealers in playing cards	\$10.00
713.40	Carpet Golf	\$40.00
722.39	Catering Service Must Provide Board Certification: Department of Health Permit	Per Truck- \$70.00
453.49	Chemical Supply	\$30.00
541.51	Chiropractors Must Provide Board Certification: Chiropractic Examiners Board	\$130.00
422.42	Cigarette Dealers (Wholesale)	\$15.00
711.36	Circuses, menageries, museums, dog or animal show, wild west theatrics or minstrels under canvas, carnivals and street fairs	Per Day- \$120.00
441.43	Clean-up Shop – Cars – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	\$55.00
453.41	Clothes-Dealers in second hand clothing	\$60.00
422.45	Coal or coke dealers	Resident - \$40.00
999.44	Collection Agency	\$45.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
5171.56	Communications Tower Ord. 2006-1	\$500.00
444.48	Concrete Ready Mix	\$130.00
238.50	Contractors-general or sub-contractors doing work with journeymen in any building trade, paper hanging, paying landscaping or insulation installation	\$85.00
422.47	Cotton buyers, whether license merchant or not	\$15.00
422.46	Cotton seed buyers, whether license merchant or not	\$10.00
454.52	Dairy Products-Home Delivery	\$75.00
713.53	Dance Halls... Teenage recreation only - all other prohibited	\$80.00
711.54	Dancing Studio	\$45.00
999.99	Delivery	V
541.55	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	\$180.00
999.56	Dry Cleaners	\$65.00
453.58	Electric Supply and plumbing supply dealers where not in connection with a business where license is paid on basis of amount of stock	\$55.00
238.60	Electrical Contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$45.00
221.57	Electrical Light, Power Companies and Gas Companies, 3% of gross income in the Town of Powell, Alabama, during the previous year	
561.59	Exterminators, each person or firm engaged in the business of selling insecticides, disinfectants, or engaged in the business of termite exterminating in any manner Must Provide Board Certification: Department of Agriculture and Industries	\$85.00
339.61	Factories	\$305.00
453.62	Farms suppliers-retail	\$65.00
453.63	Feed Stores-hay, grain or produce dealers	\$25.00
422.64	Fertilizer wholesale dealers	\$65.00
522.65	Finance Companies	\$105.00
453.66	Fireworks-State Approved	\$65.00
453.68	Florist	\$65.00
454.67	Florists – Agent taking orders and delivering	\$80.00
713.69	Flying Jenny, merry-go-round or rides of any kind per day	\$30.00
422.71	Fruit & Produce Dealers, if not raised by Seller, selling to Merchants	\$35.00
454.73	Fruit Juices from cans or bottles when not connected with store or café	\$10.00
454.72	Fruit peddlers selling retail on streets	per day - \$15.00 Sunday - \$25.00
445.70	Fruit Stands – must be in building on private property	\$40.00
337.74	Furniture, household furnishings, blankets, supplies, materials, or commodities sold direct to consumer	\$115.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
713.81	Games of chance	Each Machine - \$30.00
447.76	Gasoline service station-First Pump Each additional Pump	\$20.00 \$10.00
422.77	Gasoline, butane, propane, or other like products and/or companies or agents selling wholesale or retail from vehicles or on streets	\$55.00
313.75	Gins, oil mills, grist mills, flour mills or saw mills or other machine shops	\$45.00
811.79	Harness and shoe repair, repair shop, saw sharpening	\$15.00
112.78	Hatchery	\$130.00
541.83	Income Tax Consultant	\$45.00
444.82	Insulation	\$65.00
524.85	Insurance Agents	\$90.00
524.84	<p>Insurance Companies-(a) Fire or Marine, \$4.00 on each \$100.00 and major fraction thereof, of gross premiums, less return premiums on policies issued during the preceding year on property located in the Town of Powell; provided that new companies shall pay a flat minimum of \$20.00 license before being allowed to do business and there shall be an adjustment at the expiration of the year on the basis set out above. On December 31 of each year, or within 60 days thereafter, each insurance company which did any business in the Town of Powell during any part of the preceding year shall furnish the Mayor or Town Clerk a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year as provided under this article and shall accompany such statement with the amount of the license tax due according to section 11-51-120 and 11-51-121. 1975 Code of Alabama. Failure to furnish such statement or to pay such sum shall subject the company and its agents to such penalties as the ordinance of the Town of Powell has prescribed for doing business therein without a license.</p>	
524.83	<p>Insurance Companies—Other-- All other insurance companies than those included in sub-section of this section each \$10.00, plus \$1.00 on each \$100.00 and major fraction thereof, of the gross premiums, less return premiums received during the preceding year on policies issued during said year, in said Town; provided that new companies shall pay a flat minimum license of \$20.00 covering both items above on which there shall be an adjustment on the basis set out above at the expiration of the year. On December 31 of each year, or within 60 days thereafter, each insurance company which did any business in the Town of Powell during any part of the preceding year shall furnish the Mayor or Town Clerk a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year as provided under this article and shall accompany such statement with the amount of the license tax due according to section 11-51-120 and 11-51-121. 1975 Code of Alabama. Failure to furnish such statement or to pay such sum shall subject the company and its agents to such penalties as the ordinance of the Town of Powell has prescribed for doing business therein without a license.</p>	
561.86	Janitorial Service and Carpet Cleaning	\$35.00
448.87	Jeweler-Same as Merchants License	(See 94)

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule																						
323.88	Job Printing, whether in connection with news paper or not	\$65.00																						
4541.01	Juke Box	\$15.00																						
623.89	Kindergarten	\$70.00																						
561.90	Landscaping	\$35.00																						
999.91	Laundries-coin operated	\$75.00																						
112.92	Livestock Barn	\$60.00																						
722.93	Lunch stands, not in connection with Hotel or Restaurant Must Provide Board Certification: Department of Health Permit	\$30.00																						
453.96	Machinery, Farm Implements, including tractors	\$155.00																						
4541.02	Magazine Sales at Grocery Stores	\$30.00																						
112.95	Meat Packing and Processing Plants	\$65.00																						
4841.03	Meat Truck or wagons or other conveyances delivering meats, cured or fresh, to regularly licensed merchants Must Provide Board Certification: Department of Health Permit	\$135.00																						
452.94	Merchants-Based on gross amount in stock not otherwise specifically covered in this ordinance shall be licensed as follows: To wit when stock in trade does not exceed –	<table> <tr><td>\$0-\$500.00-</td><td>20.00</td></tr> <tr><td>500-1000-</td><td>25.00</td></tr> <tr><td>1000–2000-</td><td>30.00</td></tr> <tr><td>2000–3000-</td><td>40.00</td></tr> <tr><td>3000–5000-</td><td>45.00</td></tr> <tr><td>5000–10,000-</td><td>55.00</td></tr> <tr><td>10,000-20,000-</td><td>75.00</td></tr> <tr><td>20,000–30,000-</td><td>95.00</td></tr> <tr><td>30,000–50,000-</td><td>105.00</td></tr> <tr><td>50,000–80,000-</td><td>140.00</td></tr> <tr><td>80,000 and up-</td><td>160.00</td></tr> </table>	\$0-\$500.00-	20.00	500-1000-	25.00	1000–2000-	30.00	2000–3000-	40.00	3000–5000-	45.00	5000–10,000-	55.00	10,000-20,000-	75.00	20,000–30,000-	95.00	30,000–50,000-	105.00	50,000–80,000-	140.00	80,000 and up-	160.00
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30,000–50,000-	105.00																							
50,000–80,000-	140.00																							
80,000 and up-	160.00																							
422.80	Milk, Ice Cream, Dairy Products, Dealers or Agents Must Provide Board Certification: Department of Health Permit	\$90.00																						
454.80	Milk, Ice Cream, Dairy Products, Dealers or Agents-Home Delivery Must Provide Board Certification: Department of Health Permit	\$25.00																						
339.97	Milling Company	\$65.00																						
4531.55	Miscellaneous Service or Sales	\$30.00																						
441.08	Mobile Homes Dealer	\$75.00																						
453.98	Monuments and Tombstones	\$45.00																						
512.99	Motion Picture Theater	\$125.00																						
4531.00	Musical Instruments or Phonograph, mechanically operated in a store or public place-Each	\$15.00																						
5111.04	Newspaper-published weekly	\$105.00																						
1111.05	Nursery-green house	\$35.00																						
5411.06	Optometrist Must Provide Board Certification: Optometry Board	\$130.00																						
8111.47	Oxygen and Welding	\$45.00																						

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
8111.14	Paint Shop and Body Shop	\$75.00
4411.07	Parts store-auto parts-same as merchants– License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	(See 94)
5221.08	Pawn Shop	\$70.00
5411.10	Photo-fast service	\$25.00
5411.09	Photographers or studio	\$95.00
5411.11	Physician or Surgeon Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$180.00
9991.12	Plumber Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$20.00
4221.13	Poultry and Egg Wholesale	\$35.00
8111.19	Radio and Television Repair	\$65.00
5151.22	Radio Station	\$65.00
5311.15	Real Estate Agents handling sales, rentals or collection	\$35.00
5311.16	Real Estate Brokers handling sales, rentals or collection	\$65.00
9991.16	Refrigeration service	\$70.00
8111.17	Repair Shops	\$40.00
7221.18	Restaurants Must Provide Board Certification: Department of Health Permit	\$90.00
7221.19	Restaurants- Games including machines	\$30.00
9991.23	Roadway Service	\$105.00
2121.20	Rock Quarry	\$65.00
4541.21	Rolling Stores	\$70.00
4541.24	Sandwich Service Must Provide Board Certification: Department of Health Permit	\$65.00
9991.35	Seed Cleaning	\$15.00
5621.25	Septic Tank service and installation Must Provide Board Certification: Alabama Onsite Waterwaste Board	\$45.00
4531.33	Sewing Machine Shops	\$30.00
7131.26	Shooting Galleries	\$45.00
4531.32	Sick Room Supplies	\$55.00
7131.27	Sideshow, each separate tent or attraction whether accompanied by circus or not	Per Day - \$20.00
9991.28	Sign Painting	\$45.00
7131.29	Skating Rinks and Go-Cart Tracks	\$105.00
3151.36	Sock or Hosiery Mill.....Based on number of employees	25 or less 105.00 25 – 50 205.00 50 – more 405.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
4531.34	Soda Fountain	\$15.00
7131.30	Spa or Health Clubs	\$130.00
4931.37	Storage Buildings	\$40.00
5411.31	Surveyor Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$65.00
3151.39	Tailor or Dressmaker	\$30.00
5171.38	Telephone exchange or companies, local or long distance business whether in connection with exchange or not -Long Distance	\$395.00
5171.39	Telephone exchange or companies, local or long distance business whether in connection with exchange or not -Local	\$300.00
9991.40	Tire Recapping Shops and Repair Service	\$35.00
5321.57	Tower Rental Space. For each person or entity that rents a space located 50 feet or higher above the ground level of the tower	Per Rental Space - \$100.00
5321.41	Trailer Court	Base Rate- 55.00 Plus Each Space- 10.00
5321.42	Tuxedo Rental	\$50.00
5321.43	TV Disc Rental and Service	\$80.00
5321.44	TV Movie Rental	\$30.00
9991.45	Undertaker-Mortician or Funeral Parlor Must Provide Board Certification: Board of Funeral Services	\$205.00
5321.48	Uniform Rental and Linen Service	\$65.00
4421.46	Upholstery	\$45.00
9991.49	U-Wash for Cars – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	\$35.00
4541.50	Vending Machine and Popcorn Machines (Per Machine)	\$10.00
5411.54	Veterinarian Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$105.00
8111.51	Watch Repair or Tinker	\$45.00
4221.53	Wholesale Companies	\$130.00
9991.52	Wrecker Service	Each Wrecker - \$30.00

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).