



Town of Ragland (9310) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Ragland

All businesses operating in the city limits or police jurisdiction of the Town of Ragland 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
541211 00	ACCOUNTANTS Must Provide Board Certification: Public Accountancy Board	\$120.00
551110 00	ADVERTISING FIRM	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
525990 00	AGENT OR AGENCY	\$ 60.00
722410 00	ALCOHOLIC BEVERAGE-CLUB RETAIL LIQUOR (This license allows the sale of beer, wine and liquor at retail for on premise consumption only by regulated, nonprofit, membership and dues organizations only.) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
16 00	ALCOHOLIC BEVERAGE -RESTAURANT RETAIL LIQUOR (This license allows the sale of beer, wine and liquor at retail for on premises consumption only) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$350.00
621910 00	AMBULANCE SERVICE Must Provide Board Certification: Alabama EMSP Licensure	\$120.00
910003 00	AMUSEMENT DEVICE OR MACHINE	\$30.00 per device/machine
713990 00	AMUSEMENT FIRM OR COMPANY	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
811412 00	APPLIANCE REPAIR	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
443112 00	APPLIANCE STORE	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
713990 01	ARCADE	A
541310 00	ARCHITECT-FIRM LICENSE Must Provide Board Certification: Architects Registration Board	\$120.00
541310 01	ARCHITECT-INDIVIDUAL LICENSE Must Provide Board Certification: Architects Registration Board	\$120.00
541110 00	ATTORNEY FIRM Must Provide Board Certification: Alabama State Bar	\$180.00
541110 01	ATTORNEY INDIVIDUAL Must Provide Board Certification: Alabama State Bar	\$180.00
541990 00	AUCTIONEERS Must Provide Board Certification: Auctioneers Board	\$ 60.00
441120 00	AUTOMOBILE DEALER NEW CAR DEALER Must Provide Board Certification: Revenue Department - Regulatory License	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
441311 00	AUTOMOBILE DEALER USED CAR DEALER Must Provide Board Certification: Revenue Department - Regulatory License	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
811118 00	AUTOMOBILE PAINTING	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
811118	01	AUTOMOBILE REPAIRS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
812199	00	BAIL BONDSMAN	\$120.00
453220	00	BAKERIES-RETAIL Must Provide Board Certification: Department of Health Permit	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
15	00	BAKERIES-WHOLESALE Must Provide Board Certification: Department of Health Permit	\$120.00 plus .0008 cents per dollar of gross sales over \$20,000
522111	00	BANKS MAIN BRANCH BASED ON CODE OF AL 11-51-130	\$125.00
522111	01	BANKS ATM OR BRANCH BASED ON CODE OF AL 11-51-130	\$10.00
522111	02	SAVINGS AND LOAN BASED ON CODE OF AL 11-51-131	125.00
522111	03	SAVINGS AND LOAN ATM OR BRANCH BASED ON CODE OF AL 11-51-131	\$10.00
812199	01	BARBER Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$ 60.00 plus \$12.00 for each add'l chair
812199	02	BEAUTY PARLOR Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$ 60.00 plus \$12.00 for each add'l chair
312121	00	BEER OFF-PREMISES RETAIL Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312122	00	BEER ON/OFF PREMISES RETAIL Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312132	00	BEER WHOLESALERS BEER IMPORTERS MANUFACTURERS Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
14	00	BEER AND WINE WHOLESALER Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
327331	00	BLOCK PLANT	\$60.00 plus .0008 cents per dollar of gross sales
441222	00	BOAT PARTS/DEALER	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
441222	01	BOAT REPAIR	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	01	BOOK STORE -NEW	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	02	BOOK STORE -USED	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
312100	00	BOTTLERS-WHOLESALE DISTRIBUTORS- IF GROSS RECEIPTS OVER \$75,000.00 PURCHASE MERCHANT WHOLESALE LICENSE	B

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
713990	02	BOWLING ALLEY	A
327331	01	BRICK PLANT	\$60.00 plus .0008 cents per dollar of gross sales
52399	00	BROKER \ BROKERAGE FIRM OR AGENCY	\$120.00
444130	00	BUILDING MATERIALS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
485114	00	BUS TERMINAL	\$120.00
221310	00	BUTANE DEALERS- <i>IF GROSS RECEIPTS OVER \$75,000.00 PURCHASE MERCHANT WHOLESALE OR RETAIL LICENSE THAT IS APPLICABLE</i>	B
321999	00	CABINET MANUFACTURER	\$60.00 plus .0008 cents per dollar of gross sales
999111	00	CABLE COMPANY	\$100.00
722110	00	CAFÉ Must Provide Board Certification: Department of Health Permit	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	03	CANDY-RETAIL SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
422990	00	CANDY-WHOLESALE SALES	\$120.00 plus .0008 cents per dollar of gross sales over \$20,000
711310	00	CARNIVAL	\$120.00
811118	02	CARWASH	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
722410	01	CATERERS Must Provide Board Certification: Department of Health Permit	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
327331	02	CEMENT PLANTS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
541311	00	CHIROPRACTORS Must Provide Board Certification: Chiropractic Examiners Board	\$180.00
111998	00	CHRISTMAS TREE VENDERS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
448130	00	CLOTHING STORE	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
324199	00	COAL OR COKE SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	04	COFFEE,TEA SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
533390	00	COLLECTION AGENCIES	\$ 60.00
541511	00	COMPUTER PROGRAMMER	\$120.00
811219	00	COMPUTER REPAIR SERVICES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
443112	00	COMPUTER STORE	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
541990	00	CONSULTANTS	\$ 60.00
2	00	CONTRACTOR -GROUP B - SUBCONTRACTORS	\$ 60.00
238140	00	CONTRACTOR MASONRY (BRICK CLEANING)	\$ 60.00
238320	00	CONTRACTOR WALLPAPER	\$ 60.00
238310	00	CONTRACTOR-ACOUSTICAL	\$ 60.00
238320	01	CONTRACTOR-AIR-CONDITIONER Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$ 60.00
235991	00	CONTRACTOR-CABLE INSTALLER	\$60.00
238340	00	CONTRACTOR-CARPENTER	\$60.00
238110	00	CONTRACTOR-CONCRETE	\$60.00
238910	00	CONTRACTOR-DEMOLITION	\$60.00
238310	01	CONTRACTOR-DRYWALL	\$ 60.00
238210	00	CONTRACTOR-ELECTRICAL Must Provide Board Certification: Alabama Electrical Contractors Board	\$60.00
238910	01	CONTRACTOR-EXCAVATION	\$60.00
238330	00	CONTRACTOR-FLOORS	\$ 60.00
236220	00	CONTRACTOR-GENERAL Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$300.00
238150	00	CONTRACTOR-GLASS	\$ 60.00
237990	00	CONTRACTOR-HEAVY Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$300.00
238310	02	CONTRACTOR-INSULATION	\$ 60.00
238115	00	CONTRACTOR-IRRIGATION	\$60.00
238140	01	CONTRACTOR-MASONRY	\$ 60.00
237990	01	CONTRACTOR-PAVING	\$60.00
238160	00	CONTRACTOR-ROOFING	\$ 60.00
3	00	CONTRACTORS GROUP -C - NON-PROFIT	\$ 30.00
1	00	CONTRACTORS-GROUP -A-PRIME CONTRACTORS Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$300.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238160	01 CONTRACTOR-SHEETMETAL	\$ 60.00
238160	02 CONTRACTOR-SIDING	\$ 60.00
238910	02 CONTRACTOR-SITE DEVELOPMENT	\$300.00
238120	00 CONTRACTOR-STEEL ERECTION	\$300.00
238140	02 CONTRACTOR-STONE	\$ 60.00
238115	01 CONTRACTOR-WELL DRILLING	\$300.00
453220	05 COSMETICS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
444130	01 CRUSHED STONE\BUILDING MATERIALS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
711219	00 DANCING SCHOOLS	\$ 60.00
623110	00 DAY CARE FACILITY Must Provide Board Certification: Department of Human Resources	\$ 60.00
422499	00 DELIVERY –IF GROSS RECEIPTS OVER \$75,000.00 MUST PURCHASE LICENSE BASED ON UNDERLYING BUSINESS	V
541311	01 DENTIST Must Provide Board Certification: Board of Dental Examiners of Alabama	\$180.00
452990	00 DEPARTMENT STORES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
561499	00 DETECTIVE AGENCIES Must Provide Board Certification: Alabama Private Investigation Board	\$120.00
551110	01 DIRECTORY ADVERTISING	\$30.00 per panel
446110	00 DRUG STORES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
812199	03 DRY CLEANING	\$ 60.00
238210	01 ELECTRICIAN Must Provide Board Certification: Alabama Electrical Contractors Board	\$ 60.00
541330	00 ENGINEERS Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$120.00
492210	01 EXPRESS COMPANIES	\$120.00
332999	00 FABRICATING	\$60.00 plus .0008 cents per dollar of gross sales
441110	00 FARM EQUIPMENT SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
111998	01 FEED STORE	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
524210	00 FINANCIAL AGENT OR AGENCIES	\$60.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
453220	06	FIREARMS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	07	FIREWORKS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
114119	00	FISH SUPPLIES SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	08	FLORIST	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
311991	00	FOOD PROCESSING, CANNING	\$60.00 plus .0008 cents per dollar of gross sales
331521	00	FOUNDRIES	\$60.00 plus .0008 cents per dollar of gross sales
442110	00	FURNITURE STORES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
442290	00	FURNITURE UPHOLSTERY AND REPAIR	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
422720	00	GAS LIQUEFIED PETROLEUM GAS DELIVERED	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
447110	00	GASOLINE-RETAIL	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
422720	01	GASOLINE-WHOLESALE	\$120.00 plus .0008 cents per dollar of gross sales over \$20,000
453220	09	GIFT SHOPS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
444130	02	GRAVEL, SAND-RETAIL	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
445120	00	GROCERY STORE	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
561499	01	GUARD SERVICES Must Provide Board Certification: Alabama Security Regulatory Board	\$120.00
444130	03	HARDWARE STORE	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
238320	03	HEATING EQUIPMENT SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	10	HOBBY SHOP	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
238130	00	HOUSE MOVERS	\$60.00
422499	01	ICE-DELIVERED <i>-IF GROSS RECEIPTS ARE OVER \$75,000.00 MUST PURCHASE MERCHANT RETAIL OR WHOLESALE WHICHEVER APPLICABLE</i>	B
524210	01	INSURANCE BROKERS, AGENTS	\$ 60.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
524128	00 INSURANCE DOMESTICE LIFE	\$10.00 plus 1% of premiums
524126	00 INSURANCE-FIRE AND MARINE	4% of premiums
524126	01 INSURANCE-OTHER	\$10.00 plus 1% of premiums
23320	00 IRON AND STEEL WORK	\$300.00
561720	00 JANITORIAL SERVICE	\$ 60.00
811720	00 JANITORIAL SUPPLY COMPANY	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	11 JEWELRY STORE	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453212	00 JUNK DEALERS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
611699	00 KINDERGARTENS	\$ 60.00
525990	00 LABOR AGENTS OR ORGANIZERS	\$ 60.00
561730	00 LANDSCAPE SERVICES	\$ 60.00
811412	01 LAWN MOWER REPAIRS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
532310	00 LEASING/RENTAL	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
13	00 LIQUOR WHOLESALERS, IMPORTERS OR MANUFACTURERS Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$350.00
113110	00 LOGGING	\$ 60.00
722410	02 LOUNGE RETAIL LIQUOR LICENSE CLASS 1 (This license allows the sale of liquor, wine, and beer at retail for on and off premises consumption) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$300.00
722410	03 LOUNGE RETAIL LIQUOR LICENSE CLASS 2 (This license allows the sale of liquor, wine, and beer at retail for off premises consumption) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$1,200 plus .0008 cents per dollar of gross sales over \$10,000
422720	02 LUBRICATION OIL- DELIVERY –IF GROSS RECEIPTS OVER \$75,000.00 MUST PURCHASE MERCHANT RETAIL OR WHOLESALE WHICHEVER APPLICABLE	B
444130	04 LUMBER AND BUILDING MATERIALS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
332999	01 MACHINE SHOPS	\$60.00 plus .0008 cents per dollar of gross sales
421990	00 MACHINERY BROKERS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
332999	02 MANUFACTURERS, PROCESSORS, FABRICATORS	\$60.00 plus .0008 cents per dollar of gross sales

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
314129	00	MANUFACTURING NOT CLASSIFIED	\$60.00 plus .0008 cents per dollar of gross sales
812199	04	MASSEUR, MASSEUSE, ATTENDANT	\$ 60.00
311991	01	MEAT PROCESSING Must Provide Board Certification: Department of Health Permit	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
422499	02	MERCHANDISE DELIVERY –IF GROSS RECEIPTS OVER \$75,000.00 MUST PURCHASE MERCHANT RETAIL OR WHOLESALE WHICHEVER APPLICABLE	B
4	00	MERCHANTS-RETAIL	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
5	00	MERCHANTS-WHOLESALE	\$120.00 plus .0008 cents per dollar of gross sales over \$20,000
422499	03	MILK DELIVERY –IF GROSS RECEIPTS OVER \$75,000.00 MUST PURCHASE MERCHANT RETAIL OR WHOLESALE WHICHEVER APPLICABLE	B
311991	02	MILLS-GRAIN	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
212299	00	MINING	\$60.00 plus .0008 cents per dollar of gross sales
722410	04	MOBILE FOOD SERVICES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	12	MOBILE HOME SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
421990	01	MONUMENT & HEADSTONES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
492110	00	MOTOR CARRIER –IF GROSS RECEIPTS OVER \$75,000.00 MUST PURCHASE MERCHANT RETAIL OR WHOLESALE WHICHEVER APPLICABLE	B
324191	00	MOTOR OIL SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
441110	01	MOTORCYCLE PARTS/DEALER	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
910003	01	MUSIC MACHINES	\$30.00 per device/ machine
233321	00	NEON SIGNS SALES, SERVICE OR REPAIR	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
999111	01	NEWSPAPER DELIVERY –IF GROSS RECEIPTS OVER \$75,000.00 MUST PURCHASE MERCHANT RETAIL OR WHOLESALE WHICHEVER APPLICABLE	B
511110	00	NEWSPAPER PUBLISHER	\$ 60.00
453220	13	NOVELTIES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
91003	00	NUMBER OF AMUSEMENT DEVICES	\$120 first 4 machines/devices plus \$30.00 each add'l machine/device

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
910002	00	NUMBER OF POOL TABLES	\$120 first 4 machines/devices plus \$30.00 each add'l machine/device
111998	02	NURSERY & GARDEN RETAIL	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
12	00	OFFICE SUPPLIES-RETAIL	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
541320	00	OPTOMETRISTS Must Provide Board Certification: Optometry Board	\$180.00
445310	00	PACKAGE STORE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
238320	04	PAINTERS	\$ 60.00
522298	00	PAWN SHOP	\$120.00
454391	00	PEDDLERS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
454391	01	PERIODICAL AGENTS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
811710	00	PEST CONTROL Must Provide Board Certification: Department of Agriculture and Industries	\$ 60.00
541921	00	PHOTOGRAPHER SERVICES	\$ 60.00
541111	00	PHYSICIANS OR SURGEONS Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$180.00
238140	03	PLASTERERS	\$ 60.00
238320	05	PLUMBERS, STEAM FITTERS Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$ 60.00
713990	03	POOL HALLS	\$300.00
323110	00	PRINTING	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
454391	02	PRODUCE, POULTRY AND EGGS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
6	00	PROFESSIONAL- GROUP A	\$180.00
7	00	PROFESSIONAL- GROUP B	\$120.00
8	00	PROFESSIONAL-GROUP C	\$60.00
221122	00	PUBLIC UTILITIES- ELECTRIC	3% of gross sales
221210	00	PUBLIC UTILITIES-GAS	3% of gross sales

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
482110	00	RAILROADS	\$210.00
531210	00	REAL ESTATE AGENT	\$ 60.00
531210	01	REAL ESTATE APPRAISERS Must Provide Board Certification: Alabama Real Estate Appraisers Board	\$ 60.00
722110	01	RESTAURANTS Must Provide Board Certification: Department of Health Permit	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
238130	01	SANDBLASTING SERVICE	\$ 60.00
999111	02	SATELITE DISH DEALERS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
321999	01	SAWMILL	\$60.00 plus .0008 cents per dollar of gross sales
11	00	SCHOOLS	\$ 60.00
611699	01	SCHOOLS,PRIVATE	\$ 60.00
323110	01	SCREEN PRINTING	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
561439	00	SECURITY & ALARM COMPANY	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
812310	00	SELF-SERVICE LAUNDRIES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
562998	00	SEPTIC TANKS	\$ 60.00
9	00	SERVICES-A	\$60.00 plus \$12.00 per chair, bed, technician, etc.
811412	02	SHOE REPAIR	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
711310	01	SPECIAL EVENTS AND/OR ACTIVITIES	\$ 60.00
541360	00	SURVEYOR Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$120.00
812199	05	TANNING SALONS	\$ 60.00 plus \$12.00 for each addl bed
541211	00	TAX SERVICE AND BOOKKEEPING	\$ 60.00
517310	00	TELEPHONE COMPANIES-EXCHANGE: AL CODE 11-51-127	\$60.00 <i>Based on state guidelines</i>
517322	00	TELEPHONE COMPANIES-LONG DISTANCE EXCHANGE: AL CODE 11-51-128	\$15.00 <i>Based on state guidelines</i>
811219	01	TELEVISION REPAIR	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
238430	00	TILE SETTERS	\$ 60.00
113110	01	TIMBER MANAGEMENT	\$ 60.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
441110	02	TIRE SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
561439	01	TITLE COMPANY	\$ 60.00
113110	02	TIMBER SALES	\$120.00 plus .0008 cents per dollar of gross sales over \$20,000
422990	01	TOBACCO PRODUCTS (NON-DURABLE GOODS) RETAIL	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	14	TOBACCO-RETAIL	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
453220	15	TOBACCO-WHOLESALE	\$120.00 plus .0008 cents per dollar of gross sales over \$20,000
812331	00	TOWEL AND LINEN SERVICE & SUPPLY	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
811412	03	TRACTOR DEALERS-SALES, SERVICE & REPAIR	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
721214	00	TRAILER PARK	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
10	00	TREE SERVICE	\$ 60.00
484110	00	TRUCK TRANSPORTATION <i>-IF GROSS RECEIPTS OVER \$75,000.00 MUST PURCHASE MERCHANT RETAIL OR WHOLESALE WHICHEVER APPLICABLE</i>	B
999111	03	UNCLASSIFIED BUSINESS SERVICES	\$ 60.00
999222	00	UNCLASSIFIED PERSONAL SERVICES	\$ 60.00
812199	06	UNDERTAKERS, FUNERAL DIRECTORS	\$ 60.00
453212	01	USED MERCHANDISE SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
454392	00	VACCUUM CLEANERS	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
454210	00	VENDING MACHINES SALES	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
910001	00	VENDING MACHINES-NUMBER OF MACHINES	\$30.00 per device/machine
541940	00	VETERINARIANS Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$180.00
532230	00	VIDEO RENTAL	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000
493110	00	WAREHOUSES	\$ 60.00
562998	01	WASTE MANAGEMENT	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
999111	04	WATCHMAKER OR WATCH REPAIRS	\$ 60.00
332999	03	WELDING SHOPS/FABRICATING	\$60.00 plus .0008 cents per dollar of gross sales
421990	02	WHOLESALE TRADE-DURABLE GOODS	\$120.00 plus .0008 cents per dollar of gross sales over \$20,000
422720	03	WHOLESALE TRADE-NON-DURABLE GOODS	\$120.00 plus .0008 cents per dollar of gross sales over \$20,000
312131	00	WINE OFF-PREMISE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312131	02	WINE ON/OFF PREMISE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312131	01	WINE WHOLESALERS, IMPORTERS OR MANUFACTURERS Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
999222	01	WRECKER SERVICE	\$60.00 plus .0008 cents per dollar of gross sales over \$10,000

Schedule A “Entertainment”:

- Annually \$120.00
- (a) Game room for up to four (4) machines or devices \$120.00
Plus for each additional machine or device \$ 30.00
- (b) Each machine or device located in a licensed business other than a game room, up to four (4) machines \$120.00
- (c) The same license fees listed above shall apply to companies or individual owners who place game machines or devices at approved locations in the Town of Ragland, but it is not the intent of this section to require both the locations and licenses issued under subsections (a), (b) or (c) above must be approved by the Mayor and Chief of Police.

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).