

**Town of Reece City (9749)**  
**Business License**  
**Fee Schedule**  
including General Information/FAQs



## Thank you for doing business in the Town of Reece City.

All businesses operating in the city limits or police jurisdiction of the Town of Reece City 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](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://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.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto: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 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

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### 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. For more details, click on "Gross Receipts" in the gray box to the left.
- 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](http://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, Chapter 21, 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 the 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 business 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 or 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 fee 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 (1/2) 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, and protection from the municipality.

## Penalty and Interest, Rate of

Failure to purchase a business 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 1<sup>st</sup>) 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 to do so.

## 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](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto: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
111998	Farming and Crop Production Farming, Nursery Fruit Growers	11-51-105
112990	Animal Production Animal, Dairy, Cattle Sheep, Chicken	C
113110	Forestry & Logging Forestry, Logging Timber	C
114119	Fishing, Hunting, Fishing, Hunting Trapping Supplies & Equipment	C
115114	Support for Agriculture & Forestry Cotton Ginning, Farm Management	C
211111	Mining Oil, Gas, Extraction Natural Gas, Crude	C
212299	Mining (Except Oil & Gas) Mining Activities	C
213112	Mining Support Oil and Gas Operations	C
221122	Utilities Electric Power	Y
221210	Utilities Natural Gas	Y
221310	Utilities Water, Sewage	Y
236115	General Contractor	E
236118	Contractor Handyman	E
237310	Contractor Heavy Construction Highway, Bridge	E
238110	Contractor Concrete Foundations	E
238130	Contractor Framing	E
238140	Contractor Masonry Contractor	E
238150	Contractor Tile, Marble, Terrazzo	E
238160	Contractor Roofing	E
238210	Contractor Electrical (Certified)	E
238220	Contractor HVAC (Certified)	E
238221	Contractor Plumbing (Certified) (Fire Sprinklers)	E
238222	Contractor Gas Fitter (Certified)	E
238250	Contractor Finish Carpentry & Cabinetry; Doors & Windows	E
238290	Contractor Other Building Equipment Contractors	E
238310	Contractor Drywall & Insulation	E
238320	Contractor Painting & Wall Covering	E
238330	Contractor Flooring	E
238360	Contractor Glass	E
238910	Contractor Site Prep, Excavation Septic Systems	E
238990	Contractor All Other Specialty Trade Contractor	E
311613	Manufacturing Rendering and Meat Byproduct	Act 91-598 \$15.00

Internal No.	Classification/Business Description Including Certification Information	For Calculation Information See Schedule
311812	Manufacturing Food-Bakery	C
311991	Manufacturing Animal Processing	C
312212	Manufacturing Beverage – Soft Drinks	C
313112	Manufacturing Mills, Textile, Fabric Yarn	C
314129	Manufacturing Screening & Cloth Not Covered In 313	C
315999	Manufacturing Apparel Manufacturing	C
316993	Manufacturing Leather and Allied Products	C
321999	Manufacturing Wood & Wood Products	C
322229	Manufacturing Paper, Pulp	C
323110	Manufacturing Commercial Printing	C
323113	Manufacturing Screen Printing	C
323114	Manufacturing Print Shop	D
324199	Manufacturing Petroleum & Coal Manufacturing	C
325998	Manufacturing Chemical & Industrial Gas	C
326291	Manufacturing Plastic and Tires Hoses, Belts	C
327320	Manufacturing Concrete (Ready Mix)	C
327331	Manufacturing Brick, Block, Concrete	C
327521	Manufacturing Metal, Iron, Steel Aluminum, Copper	C
332710	Manufacturing Machine Shop	C
332812	Manufacturing Powder Coating	C
332999	Manufacturing Metal Fabricating, Machine Shops	C
333990	Manufacturing Machinery, HVAC Office, Industrial	C
334419	Manufacturing Computer & Electronic Mfg.	C
335211	Manufacturing Electrical Equipment (Appliance)	C
336301	Manufacturing Auto, Trucks, Etc.	C
337129	Manufacturing Furniture, Cabinets	C
339999	Manufacturing Misc.-Medical, Dental, Jewelry, Signs, All Other	C
421990	Wholesale Durable Merchant Wholesalers- (Vehicles, Furniture, Const. Materials, Etc.)	F
422720	Wholesale Gasoline Distributor	I
422990	Wholesale Non-Durable Merchant Wholesalers (Vehicles, Furniture, Construction Material, etc.)	F

Internal No.	Classification/Business Description Including Certification Information	For Calculation Information See Schedule
423210	Wholesale Drugs	F
423390	Wholesale Construction Materials	F
423450	Wholesale Medical & Dental Supplies & Equipment	F
423510	Wholesale Metal Scrap Center	F
424490	Wholesale Merchants	F
424940	Wholesale Tobacco Products	F
425120	Wholesale Merchandise Agents & Brokers	B
441110	Retail New & Used Car	J
441210	Retail Recreational Vehicles	J
441310	Retail Automobile Parts & Accessories	D
442110	Retail Furniture	D
442210	Retail Flooring	D
443112	Retail Electronics & Appliance	D
444130	Retail Building Materials & Garden & Home Centers	D
445110	Retail Supermarket & Grocery	G
445120	Retail Convenience	G
445230	Retail Produce Market	G
445299	Retail All Other Specialty Stores	D
445310	Retail Beer Off Premise	O
445310.01	Retail Package Store	O
445312	Retail Wine Off Premise	O
446110	Retail Pharmacies & Personal Care	D
446191	Retail Health Food Stores	D
447110	Retail Gasoline With or Without Convenience Store	D
448130	Retail Clothing & Accessories	D
448310	Retail Jewelry Stores	D
451110	Retail Sporting Goods	D
451111	Retail Pistols & Knives	\$200.00
451120	Retail Hobby, Toy, Books & Music	D
451211	Retail Bookstores, New & Used	D
452999	Retail Going Out of Business After 60 Days	\$25.00 per day
453110	Retail Florist	D



Internal No.	Classification/Business Description Including Certification Information	For Calculation Information See Schedule
453210	Retail Office Machines & Supplies	D
453220	Retail Used Merchandise	D
453910	Retail General Merchandise Stores & Super Centers	D
453910.01	Retail Pets & Pet Supplies	D
453930	Retail Manufactured Homes	J
453991	Retail Tobacco Stores	D
453997	Retail Fireworks	\$300.00
453997.01	Fireworks Wholesale	\$500.00
453998	Retail All Other Retail	D
454210	Retail Vending Machine Operators	D
454312	Retail Propane & Butane	D
454319	Retail Firewood – Receipt License Only	\$25.00
454390	Retail Peddlers Resident Door-To-Door	\$250.00
454391	Retail Direct Selling to Businesses	E
454392	Retail Transient Merchant	U
482110	Transportation Rail Transportation	11-51-124
484110	Transportation Truck Terminal	37-3-33 \$100.00
484220	Transportation Freight Carrier, Long Distance, Moving & Storage, Dirt Hauler	H
484410	Transportation Motor Vehicle Towing Ordinance	A
485210	Transportation Bus Terminal P Plus	B
485220	Transportation Taxi Cabs, Limousine and Charters P Plus	B
485311	Transportation Taxicab Drivers	\$35.00
485321	Transportation Limousine Drive	\$35.00
492110	Transportation Couriers, Messenger Services, Delivery	\$300.00
492490	Transportation Truck Terminal Up To \$500.00	\$25.00 per truck
493110	Warehouse and Storage	D
511100	Broadcasting Newspaper, Periodical, Book Except Internet	G
511140	Broadcasting Directories	D
512199	Broadcasting Motion Pictures, Theatres, Recording Studio	D
515112	Broadcasting Radio Station	D
515120	Broadcasting Television Station	D
516110	Broadcasting Publications or Broadcasting for Internet	D

Internal No.	Classification/Business Description Including Certification Information	For Calculation Information See Schedule
517110	Telecommunications Local Service 11-51-128	Z
517111	Telecommunications Long Distance 11-51-128	Z
517212	Telecommunications Cellular & Other Wireless	D
517312	Telecommunications Resellers of Service	D
517510	Telecommunications Cable Television	5%
519190	Telecommunications Information Services- Data, Computer, Etc.	D
522110	Financial Bank, Main 11-51-130	N
522111	Financial Bank, Branch & Atm	N
522120	Financial Savings & Loan	N
522220	Financial Auto Finance	B
522291	Financial Credit Services	B
522291.01	Financial Consumer Lending	B
522298	Financial Pawnshop	\$150.00 plus D
522310	Financial Mortgage & Non-Mortgage Loans	H
523120	Financial Stocks, Bonds & Investments	H
524111	Insurance Agent Office	B
524113	Insurance and/or Its Agents Life & Other 11-51-120/123	K
524126	Insurance and/or Its Agents Fire and Marine 11-51-120/123	L
525920	Insurance Funds, Trust, Other Financial Vehicles	H
531110	Real Estate Rental of Residential Buildings & Dwellings	Z
531120	Real Estate Rental of Non- Residential Buildings	Z
531130	Real Estate Mini Storage & Self Storage	D
531190	Real Estate Mobile Home Park	B
531210	Real Estate Agents and Brokers	B
531211	Real Estate Real Estate Office	B
531311	Real Estate Management	B
532112	Rental & Leasing Automobile	D
532220	Rental & Leasing Apparel	H
532230	Rental & Leasing Video and Disc	H
532291	Rental & Leasing Home Health Equipment	H
532299	Rental & Leasing Furniture and All Other	H
532310	Rental & Leasing General Rental Centers	H

Internal No.	Classification/Business Description Including Certification Information	For Calculation Information See Schedule
532420	Rental & Leasing Office Equipment	H
541110	Professional Services Attorney	B
541191	Professional Services Title & Settlement	B
541210	Professional Services Accounting	B
541213	Professional Services Tax Preparation	B
541214	Professional Services Payroll Services	B
541219	Professional Services Bookkeeping	B
541310	Professional Services Architect (Certified)	B
541330	Professional Services Engineering & Drafting	B
541350	Professional Services Inspection Services	B
541370	Professional Services Surveying & Mapping	B
541391	Health Care Services Podiatrists	B
541410	Professional Services Interior Design	B
541430	Professional Services Art Studio	B
541512	Professional Services Computer Systems Consulting & Design	B
541810	Professional Services Advertising Agent & Agency	D
541850	Professional Services Display Advertising	H
541921	Professional Services Photography & Artist	B
541940	Professional Services Veterinary	B
541990	Professional Services All Other	B
551114	Services Management of Companies	B
561310	Services Employment Placement Agency	B
561410	Services Document Preparation	B
561431	Services Private Mail Center	B
561439	Services Business Service Centers	B
561440	Services Collection Agency	B
561491	Services Repossession	B
561499	Services Office with No Gross Receipts	S
561510	Services Travel Agency	B
561611	Services Investigation & Detective	B

Internal No.	Classification/Business Description Including Certification Information	For Calculation Information See Schedule
561612	Services Security Guard and Patrol	\$150.00 per company plus \$50.00 for each security guard
561613	Services Armored Car	B
561621	Services Security Systems & Fire Extinguishers	E
561622	Services Locksmith	E
561710	Services Exterminating (Certified)	E
561720	Services Janitorial & Cleaning	E
561730	Services Lawn Care/Tree Service	E
561731	Service Landscaping (Certified)	E
561732	Services Yard Mowing Only	R
561740	Services Carpet Cleaning	E
561790	Services Pressure Washing	E
561990	Services All Other	E
561991	Services Portable Toilets	E
562111	Waste Collections Franchise	F
562212	Waste Collections Landfill & Recycling	F
611000	Schools Education & Training	B
611110	Schools Kindergarten	B
611410	Schools Business School	B
611620	Schools Sports & Recreation	B
621111	Health Care Services Physician	B
621210	Health Care Services Dentist	B
621310	Health Care Services Chiropractor	B
621320	Health Care Services Optometrists	B
621340	Health Care Services Therapists	B
621399	Health Care Services All Others	B
621492	Health Care Services Kidney Dialysis Center	B
621493	Health Care Services Medical Clinic	B
621511	Health Care Services Medical Lab	B
621610	Health Care Services Home Health Care	B
621910	Health Care Services Ambulance	D

Internal No.	Classification/Business Description Including Certification Information	For Calculation Information See Schedule
622110	Nursing & Residential Hospitals Care	B
623110	Nursing & Residential Nursing Home (State Care Licensed)	B
623311	Social Assistance Assisted Living (State Certified)	B
624410	Social Assistance Day Care, Sitting Service	B
624410.01	Social Assistance Child Day Care Service	B
711190	Recreation Carnival, Circus, Rodeo, Per Week	\$ 250.00 per week
711310	Recreation Fair Association, per week	\$1,000.00 per week
712190	Recreation Museums, Historical Sites, Zoos	D
713120	Recreation Amusement Arcade	M
713910	Recreation Golf Course	D
713930	Recreation Marina	D
713940	Recreation Fitness Center	D
713950	Recreation Bowling Center	D
713990	Recreation All Other	D
713991	Recreation Wrestling & Boxing	\$ 50.00 per day
713992	Accommodations Concerts	\$500.00
721110	Accommodations Hotels & Motels	H
721211	Accommodations Trailer Parks	B
721310	Accommodations Boarding House	B
722110	Food or Alcohol Service Restaurant, Full Service	B
722111	Food or Alcohol Service Restaurant Retail Liquor	O
722112	Food or Alcohol Service Wine, Retail on Premises	O
722113	Food or Alcohol Service Beer, Retail on Premises	O
722114	Food or Alcohol Service Club-I Retail Liquor/ Club-II Retail Liquor	O
722117	Food or Alcohol Service Retail Common Carrier	O
722211	Food or Alcohol Service Restaurant, Limited Service-Fast Food Deli	B
722213	Food or Alcohol Service Ice Cream Parlor	B
722320	Food or Alcohol Service Caterer	B
722330	Food or Alcohol Service Mobile Food Service	B
722410	Food or Alcohol Service Lounge Retail Liquor	O
722411	Food or Alcohol Service Special Events Liquor Less Than 7 Days	O
722412	Food or Alcohol Service Special Events Liquor More Than 7 Days	O

Internal No.	Classification/Business Description Including Certification Information	For Calculation Information See Schedule
722413	Food or Alcohol Service Cabaret	\$250.00
722414	Food or Alcohol Service Gross Receipts—Beer, Wine, Misc.	G
722415	Food or Alcohol Service Package Store	O
722416	Food or Alcohol Service Wine, Retail Off Premise	O
722417	Food or Alcohol Service Beer, Retail Off Premise	O
811111	Repair & Maintenance Automobile, Recreation Vehicles	H
811121	Repair Auto Body Vehicle	H
811191	Repair & Maintenance Oil Change & Lube Shop	H
811192	Repair & Maintenance Automobile Detailing & Cleaning (Car Wash)	H
811211	Repair & Maintenance Electronics	H
811212	Repair & Maintenance Office Machine, Computers, Etc.	H
811411	Repair & Maintenance Small Engine - Home & Garden	H
811412	Repair & Maintenance Appliances & Home & Garden Equipment	H
811420	Repair & Maintenance Furniture & Re-Upholstery	H
811490	Repair & Maintenance All Other	H
812111	Personal Services Barber Shop	D
812112	Personal Services Beauty Salon	D
812113	Personal Services Nail Salon/Spa	D
812191	Personal Services Diet & Weight Reducing Center	D
812197	Personal Services Massage Establishment Massage Therapist (Certified)	Initial License \$100.00 thereafter AA
812198	Personal Services Tanning	D
812199	Personal Services Electrolysis & Tattoo	D
812210	Personal Services Funeral Home	B
812220	Personal Services Cemetery	B
812310	Personal Services Coin Operated Laundromats	H
812320	Personal Services Dry Cleaning & Laundry	F
812331	Personal Services Linen Supply	H
812910	Personal Services Pet Grooming & Boarding	D
812930	Personal Services Vehicle Parking	D
812990	Personal Services Bail Bonding	B
812991	Personal Services Fortuneteller, Clairvoyant	T

Internal No.	Classification/Business Description Including Certification Information	For Calculation Information See Schedule
910110	Category for Number of Vending Machines for All Types Vending	M
910120	Category for Number of Pool Tables	M
910130	Category for Number of Amusement Devices or Games	M
920110	Category for Number of Employees as Basis for Calculating Fee	S
930110	Category for Number of Square Fee as Basis for Calculating Fee	W
999000	Unclassified Miscellaneous Business Services Not Elsewhere Classified	D
999100	Unclassified Miscellaneous Personal Services Not Elsewhere Classified	B
999111	Delivery Fee for Business located inside town limits Per Section 21	Q
999112	Delivery Fee for Business located outside town limits Per Section 21	Q

# Calculation Information

## SCHEDULE "A"

\$100.00 plus an additional amount of \$1.00 per \$1,000.00 of gross receipts

## SCHEDULE "B" – If gross receipts are:

Less than	\$10,000 (gross receipts)	\$75
\$10,000	and less than \$50,000	\$175
\$50,000	and less than \$100,000	\$300
\$100,000	and less than \$300,000	\$450
\$300,000	and less than \$500,000	\$650
\$500,000	and less than \$700,000	\$850
\$700,000	and less than \$1,000,000	\$1,100
over	\$1,000,000	\$1,100 plus an additional amount of \$1.50 per \$1,000.00 on all gross receipts over \$1,000,000

## SCHEDULE "C" – If gross receipts are

Less than	\$100,000 (gross receipts)	\$100
\$100,000	and less than (\$750,000)	\$100 plus an amount of \$1.25 per \$1,000 on all gross over \$100,000 but less than \$750,000.
Over	\$750,000	\$750.00 plus an additional amount of \$.65 per \$1,000.000 on all gross receipts over \$750,000

## SCHEDULE "D" – If gross receipts are:

Less than	\$7,500 (gross receipts)	\$50
Over	\$7,500	\$50 plus an additional amount of \$1.25 per \$1,000 of gross receipts over \$7,500

## SCHEDULE "E" – If gross receipts are:

Less than	\$10,000 (gross receipts)	\$100
Over	\$10,000	\$100 plus an additional amount of \$1.75 per \$1,000 on all gross receipts over \$10,000

## SCHEDULE "F" – If gross receipts are:

Less than	\$25,000 (gross receipts)	\$100
\$25,000	and less than \$500,000	\$100 plus an additional amount of \$1.25 per \$1,000 on all gross receipts over \$25,000 but less than \$500,000
Over	\$500,000	\$575 plus an additional amount of \$.75 per \$1,000 of gross receipts over \$500,000

## SCHEDULE "G" – If gross receipts are:

Less than	\$20,000 (gross receipts)	\$100
\$20,000	and less than \$500,000	\$100.00 plus an additional amount of \$1.25 per \$1,000 on all gross receipts Over \$20,000 but less than \$500,000
Over	\$500,000	\$580 plus an additional amount of \$.65 per \$1,000 of gross receipts over \$500,000

## SCHEDULE "H" – If gross receipts are:

Less than	\$20,000 (gross receipts)	\$100
Over	\$20,000	\$100 plus \$1.25 per \$1000 of gross receipts Over \$20,000



## **SCHEDULE "I"** – If gross receipts are:

Less than	\$30,000(gross receipts)	\$100
\$30,000	and less than \$200,000	\$300
\$200,000	and less than \$400,000	\$550
Over	\$400,000	\$550 plus an additional amount of \$.75 per \$1,000 of gross receipts over \$400,000

## **SCHEDULE "J"** If gross receipts are:

Less than	\$500,000	\$300
Over	\$500,000	\$300 plus an additional amount of \$.50 Per \$1,000 of gross receipts

## **SCHEDULE "K"** – If gross receipts are:

**INSURANCE, FIRE AND MARINE:** Each fire and marine insurance company, shall pay a license of \$40.00 on each \$100.00 or major fraction thereof of gross premiums, less returned premiums, received on policies issued during the preceding year on property located in the City, provided that new companies shall pay a flat minimum license of \$15.00, on which there shall be an adjustment on the above basis at the expiration of the year.

## **SCHEDULE "L"** – If gross receipts are:

**INSURANCE, OTHER THAN FIRE, MARINE AND FRATERNAL:** Each insurance company other than fire, marine and fraternal shall pay a license of **\$15.00 plus \$1.00 on each \$100.00** and major fraction thereof of gross premiums, less returned premiums, received during the preceding year on policies issued during such year to citizens and resident of the City.

## **SCHEDULE "M"** – Amusement Devices: Billiard and/or Pool Tables; Vending Machines

**AMUSEMENT MACHINES:** The license fee for each amusement machine shall be according to the following table:

For the first 10 machines		\$50.00 per machine
All machines over 10	\$500 plus	\$10.00 per machine

**BILLIARD/POOL TABLES:** The license fee for each amusement machine shall be according to the following table:

For each billiard/pool table	\$100.00 per table
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**VENDING MACHINES:** The license cost for machines vending any type of merchandise or product shall be according to the following table:

For 1 to 5 machines	\$ 50.00 plus	\$20.00 per machine
For 6 to 10 machines	\$100.00 plus	\$10.00 per machine
All over 10 machines	\$150.00 plus	\$ 5.00 per machine

Decals are to be affixed to each amusement machine, vending machine, billiard/pool tables, and similar machines at a rate not to exceed the actual cost of the decals.

## **SCHEDULE "N"** – BANKS / SAVINGS & LOANS.

Bank ATM Location	\$ 50.00
Bank Branch Location	\$ 10.00
Bank Main Office Location	\$125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$125.00

## SCHEDULE "O" – BEER, WINE & LIQUOR.

### SCHEDULE "O" – BEER, WINE & LIQUOR.

<u>STATE OF ALABAMA CODE</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
Beer On / Off Premise	312121	<b>\$ 75.00</b>	
Beer Off Premise Only	445310	<b>\$ 50.00</b>	
Table Wine On / Off Premise	312131	<b>\$ 75.00</b>	
Table Wine Off Premise Only	312131	<b>\$ 75.00</b>	
Lounge Retail Liquor Class I	312121	<b>\$ 75.00</b>	All three codes are part of the package plus the business license code.
	312141	<b>\$300.00</b>	
	312131	<b>\$ 75.00</b>	
Package Store Liquor Class II	312122	<b>\$ 75.00</b>	All three codes are part of the package plus the business license code.
	722415	<b>\$400.00</b>	
	312131	<b>\$ 75.00</b>	
Restaurant Retail Liquor	722112	<b>\$ 75.00</b>	All three codes are part of the package plus the business license code.
	722111	<b>\$300.00</b>	
	722113	<b>\$ 75.00</b>	
Club Liquor Class I	312121	<b>\$ 75.00</b>	All class codes are part of the package plus the business license code.
	722114.00	<b>\$500.00</b>	
	313131	<b>\$ 75.00</b>	
Club Liquor Class II	312121	<b>\$ 75.00</b>	All three codes are part of the package plus the Business License Code.
	722114.01	<b>\$750.00</b>	
	313131	<b>\$ 75.00</b>	
Wholesale Table Wine & Beer	312132	<b>\$375.00</b>	Distributors License
Wholesale Beer	312132.01	<b>\$275.00</b>	Distributors License
Wholesale Wine	424810	<b>\$275.00</b>	
Warehouse License Fee	42810	<b>\$275.00</b>	
Each Warehouse in addition to the principal		<b>\$100.00</b>	
Manufacture License Fee	312132.02	<b>\$500.00</b>	
Importer License Fee	312132.03	<b>\$500.00</b>	
Liquor Wholesale License	424820	<b>\$500.00</b>	

Retail Common carrier liquor license	722117	\$150.00
Special retail license for 7 days or less	722411	\$100.00
Special retail license of more than 7 days	722412	\$250.00
Special events retail license	722413.01	\$150.00

## **SCHEDULE “P” – BUSES, TRUCKS, TAXI CABS, LIMOUSINES**

**BUSES, TAXI CABS & LIMOUSINES:** The license fee for each bus, taxi cab or limousine shall be according to the following table:

For one bus, taxi cab or limousine	\$100 per vehicle
Each additional bus, cab or limousine	\$ 50 per vehicle

## **SCHEDULE “Q” – DELIVERY LICENSE**

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).

## SCHEDULE “R” – ITINERANTS

Itinerant businesses operating within the jurisdiction shall pay an itinerant rate for a business license as follows:

Base amount of \$35.00 plus \$1.10 per thousand of gross receipts on a per job basis.

## SCHEDULE “S” – NUMBER OF EMPLOYEES

R-1	Where personnel are from 1 to 2 people	<b>\$100.00</b>
R-2	Where personnel are from 3 to 5 people	<b>\$250.00</b>
R-3	Where personnel are from 6 to 10 people	<b>\$400.00</b>
R-4	Where personnel are from 11 to 20 people	<b>\$550.00</b>
R-5	Where personnel are from 21 to 50 people	<b>\$700.00</b>
R-6	Where personnel are from 51 to 75 people	<b>\$850.00</b>
R-7	Where personnel are from 76 to 100 people	<b>\$1000.00</b>
R-8	Personnel over 100 to be \$1,000 + \$50.00 per person over 100	

## SCHEDULE “T” – FORTUNE TELLERS

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

## SCHEDULE “U” – PEDDLERS / TRANSIENT DEALER

**PEDDLER:** A peddler is a person who sells and makes immediate delivery of goods at any place in the Town of Reece City other than a business location that is a “fixed place of business”. A “fixed place of business” means the premises occupied in the Town of Reece City for the particular purpose of conducting a business thereat and regularly kept open for that purpose with a competent person in attendance for the purpose of attending to said business. **\$250.00**

**NO TRANSIENT DEALERS: LOCAL ORDINANCE NO. 377**

## SCHEDULE “V” – SPECIAL EVENTS LICENSES

**Small Event**, function or activity with projected gross receipts of less than \$5,000 **\$20.00 per day**

**Large Event**, function or activity with projected gross receipts over \$5,000 **\$100.00 per day**

Location for special events license must be approved by the Zoning Administration / Building Inspector.

## SCHEDULE “W” – SQUARE FEET

S-1	From zero	to	5,000 square feet	\$100.00
S-2	From 5,000	to	10,000 square feet	\$200.00
S-3	From 10,000	to	20,000 square feet	\$300.00
S-4	From 20,000	to	30,000 square feet	\$400.00
S-5	From 30,000	to	40,000 square feet	\$500.00
S-6	From 40,000	to	50,000 square feet	\$600.00
S-7	From 50,000	to	60,000 square feet	\$700.00
S-8	From 60,000	to	70,000 square feet	\$800.00
S-9	From 70,000	to	80,000 square feet	\$900.00
S-10	From 80,000	to	90,000 square feet	\$1,000.00
S-11	From 90,000	to	100,000 square feet	\$1,200.00

## SCHEDULE “X” – TELEPHONE & TELECOMMUNICATIONS

The amount of the license fee is state regulated. See Section 11-51-128 of the Code of Alabama 1975.

## SCHEDULE “Y” – UTILITIES

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. for those utilities covered, the license shall not exceed an amount equal to (3%) percent of the gross receipts of the business transacted in the municipality for the previous year.

## SCHEDULE “Z” – RENTING AND / OR LEASING REAL PROPERTY

Each person engaged in the business of renting or leasing real property to others, including but not limited to apartments, office spaces, buildings, and houses shall pay a license fee based on gross receipts as follows:

**Over \$10,000 gross receipts**                      **\$50.00 plus an additional amount equal to \$1.25 per \$1,000 of all gross receipt in excess of \$10,000**

Any person receiving less than \$10,000 annually from the rental of real estate shall not be considered engaging in the business of renting or leasing and shall be exempt from this license fee.

## SCHEDULE “AA” – MASSAGE PARLOR / MASSAGE THERAPIST

The initial licensure shall be as follows:

<b>Establishment</b>	<b>\$100.00</b>
<b>Massage Therapist</b>	<b>\$ 50.00</b>

The fee to be charged for the annual business license shall be one hundred dollars (\$100.00) plus two percent (2%) of all gross receipts in excess of ten thousand dollars (\$10,000.00).