



Town of Rogersville (9390) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Rogersville

All businesses operating in the city limits or police jurisdiction of the Town of Rogersville 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
721191 00	ACCOMMODATIONS- Bed and Breakfast Inns & Services	E
721110 00	ACCOMMODATIONS- Hotels, motels and similar facilities	D
721214 00	ACCOMMODATIONS- RV Parks, Travel Parks, Campgrounds	E
721310 00	ACCOMMODATIONS-Rooming Houses, Boarding Houses	E
541211 00	ACCOUNTANTS/CPAs- Individual and/or firm	D
561499 00	ADMINISTRATIVE SERVICES- Answering, employment, office, travel	E
561621 00	ADMINISTRATIVE SERVICES- Security Systems Services	E
541810 00	ADVERTISING	B
115199 00	AGRICULTURE SUPPORT- Cotton Gins, Farm Management, post-harvest activities	E
481111 00	AIR TRANSPORTATION- Airline tickets, shipping, freight, charter service	E
561499 01	ALARM AND SECURITY SYSTEMS- Must provide Alabama Election Security Board of Licensure	E
621910 00	AMBULANCE- No license shall be issued for the operation of this service until consent to use streets, avenues, and alleys of the Town has been granted by the governing body.	A
713110 00	AMUSEMENT AND THEME PARK	B
713999 00	AMUSEMENT – MISCELLANEOUS	E
112999 00	ANIMAL PRODUCTION	B
115210 00	ANIMAL PRODUCTION SUPPORT ACTIVITIES	E
453310 00	ANTIQUA SHOPS AND DEALERS	F
541990 00	APPRAISAL SERVICES	D
713120 00	ARCADE	G
541310 00	ARCHITECT Individual and/or firm - Must Provide Board Certification: Architects Registration Board	D
711130 00	ARTS – MUSICAL GROUPS & ARTISTS- Dance, musical, tracks, teams, promoters, agents	D
711310 00	ARTS- PROMOTERS OF EVENTS	E
711399 00	ART AND SPORTS- Special Events (requires council approval)	X
453998 00	AUCTIONS – GENERAL MERCHANDISE	F
425120 00	AUCTIONS – AUTO	T
541110 00	ATTORNEY/LAWYERS- Individual and/or firm Must Provide Board Certification: Alabama State Bar	G
812990 00	BAIL BONDING	E
722110 00	BAKED GOODS AND DOUGHNUT SHOP	F
522119 00	BANK – BRANCH OR ATM	I

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
522110 00	BANK- MAIN OFFICE	I
812111 00	BARBER SHOP Must Provide Board Certification: AL Board of Cosmetology & Barbers	C
713990 00	BILLARD PARLORS	G
812112 00	BEAUTY SHOP- SALON Must Provide Board Certification: AL Board of Cosmetology & Barbers	C
713950 00	BOWLING CENTER	E
515210 00	CABLE AND SUBSCRIPTION PROGRAMMING	D
561740 00	CARPET AND UPHOLSTERY CLEANING	E
811192 00	CARWASH & DETAILING SERVICES	D
517212 00	CELLULAR AND WIRELESS COMMUNICATIONS	D
722320 00	CATERERS- Mobile food services Must Provide Board Certification: Department of Health	E
624410 00	CHILD AND DAY CARE CENTERS- Must provide state and health department permits and licenses prior to issuance	G
621310 00	CHIROPRACTOR- Individual and/or firm Must Provide Board Certification: Chiropractic Examiners Board	G
541511 00	COMPUTER PROGRAMMERS- Individual and/or firm	E
522291 00	CONSUMER LENDING	D
238110 00	CONTRACTORS- Concrete Foundation and Structure	E
238310 00	CONTRACTORS- Drywall and Insulation	E
238210 00	CONTRACTORS- Electrical Must Provide Board Certification: Electrical Contractors Board	E
238910 00	CONTRACTORS- Excavation and site development	D
238330 00	CONTRACTORS- Flooring	E
238130 00	CONTRACTORS- Framing	E
236220 00	CONTRACTORS- General Contractors Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	E
238150 00	CONTRACTORS- Glass and Glazing	E
237990 00	CONTRACTORS- Heavy Construction, Highway, bridge, street Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	D
237110 00	CONTRACTORS- Irrigation	E
238140 00	CONTRACTORS- Masonry	E
236116 00	CONTRACTORS- New Multifamily Housing Construction- Must provide State Certification Card. Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
236115	00 CONTRACTORS- New Single Family Housing Construction- Must provide State Certification Card. Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	E
237120	00 CONTRACTORS- Oil and Gas Pipeline Construction	D
238999	00 CONTRACTORS- Other Special Trades	E
238320	00 CONTRACTORS- Painting and Wall Covering Contractors	E
237390	00 CONTRACTORS- Paving and Sealing	E
238220	00 CONTRACTORS- Heating & Air, HVAC - Must provide State Certification Card- Must Provide Board Certification: Heating & Air Conditioning & Refrigeration Contractors Board	E
238220	01 CONTRACTORS- Plumbing & Gas Fitter - Must provide State Certification Card- Must Provide Board Certification: Plumbers & Gas Fitters Examining Board	E
237130	00 CONTRACTORS- Power and Communication Line Construction	D
238160	00 CONTRACTORS- Roofing	E
236220	01 CONTRACTORS- Sandblasting	E
238170	00 CONTRACTORS- Siding	E
238120	00 CONTRACTORS- Steel and precast concrete	E
237110	01 CONTRACTORS- Water and sewer line construction	D
492110	00 COURIERS- Local Delivery services, local messengers	E
522390	00 CREDIT SERVICES- Companies and activities related to credit and mediation	E
999111	00 DELIVERY	N
339116	00 DENTAL LABORATORY	D
621210	00 DENTIST- Individual and/or firm Must Provide Board Certification: Board of Dental Examiners of AL	G
812191	00 DIET AND WEIGHT REDUCTION	E
812320	00 DRYCLEANING AND LAUNDRY SERVICE	E
611699	00 EDUCATIONAL SERVICES FOR PROFIT-Elementary, secondary, colleges, technical, sports, services, business	E
541330	00 ENGINEER- Individual and/or firm Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	G
561710	00 EXTERMINATING AND PEST CONTROL Must Provide Board Certification: Department of Agriculture and Industries	E
441239	00 FARM EQUIPMENT DEALER	F
111998	00 FARMING AND CROP PRODUCTION- Agriculture, crop production, nursery, fruit, growers	

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
453998	01 FIREWORKS STAND- Applicant must be age 18 years of age or older. During operating hours there must be at least one person present age 18 years of age or older present. The Town Clerk shall not issue a business license until the applicant has presented a Certificate from the Alabama Fire Marshall's Office giving approval of operation o f the stand	G
713940	00 FITNESS AND SPORTS CENTER	E
453310	01 FLEA MARKET	O
453110	00 FLORISTS	E
113110	00 FORESTRY- Logging, forestry, timber management	E
812210	00 FUNERAL HOMES Must Provide Board Certification: Board of Funeral Services	D
999999	00 GENERAL CATEGORY – UNCLASSIFIED	P
713910	00 GOLF COURSE/COUNTRY CLUB	B
541430	00 GRAPHIC DESIGN SERVICES	E
111411	00 GREENHOUSE, NURSERY, FLORICULTURE PRODUCTION	E
621491	00 HMO- Medical centers and services	S
621610	00 HOME HEALTH CARE SERVICES	E
622110	00 HOSPITALS- Surgical, substance abuse, psychiatric, general care, special	S
713940	01 HEALTH CLUB FACILITIES, PHYSICAL FITNESS	E
519190	00 INFORMATION SERVICES- Providing, storing, processing, access to information	E
524126	00 INSURANCE COMPANY - Casualty, fire and or marine premiums, 11-51-120/123	Q
524128	00 INSURANCE COMPANY- Health, allied, and all other premiums, 11-51-120/123	Q
524210	00 INSURANCE AGENCY AND BROKERAGES	G
516110	00 INTERNET PUBLISHING & BROADCASTING	E
523999	00 INVESTMENT ACTIVITIES – FINANCIAL	D
561720	00 JANITORIAL SERVICE	E
561730	00 LANDSCAPING/LAWN SERVICE	E
812310	00 LAUNDRYMAT- (COIN OPERATED)	R
485320	00 LIMOUSINE SERVICE	E
812331	00 LINEN AND UNIFORM SUPPLY	E
561622	00 LOCKSMITH Must Provide Board Certification: Alabama Electronic Security Board of Licensure	E
332710	00 MACHINE SHOPS AND WELDING	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
551990 00	MANAGEMENT COMPANIES- Offices, enterprises, regional, corporate	E
315999 00	MANUFACTURING - APPAREL- Women, men, children, hosiery, lingerie outerwear, accessories	M
335211 00	MANUFACTURING – APPLIANCE- Small appliance, lighting ,electrical ,battery ,freezer	M
335228 00	MANUFACTURING – APPLIANCE- Major appliances	M
312199 00	MANUFACTURING –BEVERAGE- All types of soft drinks, bottled water, ice	M
337110 00	MANUFACTURING – CABINET AND COUNTERTOP	M
327310 00	MANUFACTURING – CEMENT	M
325998 00	MANUFACTURING – CHEMICAL- Of fertilizer, wood, pesticide, paint, soap and resin	M
334419 00	MANUFACTURING - COMPUTER, ELECTRONIC	M
311991 00	MANUFACTURING – FOOD- Meat, seafood, grain, fruit, dairy, animal, poultry processing	M
337129 00	MANUFACTURING – FURNITURE	M
316999 00	MANUFACTURING -LEATHER AND ALLIED PRODUCTS- Shoes, luggage, handbag, related products ,footwear	M
333999 00	MANUFACTURING – MACHINERY- Office machinery, industrial, engines, farm, HVAC	M
332999 00	MANUFACTURING -METAL FABRICATION- Cutlery, structural, ornamental,	M
327999 00	MANUFACTURING – NONMETALLIC- Clay, glass, cement, lime, pottery, ceramic, brick, tile	M
335999 00	MANUFACTURING – OTHER- All other manufacturing	M
322299 00	MANUFACTURING – PAPER- Pulp, paper, and converted products, stationary, tubes, cores	M
324199 00	MANUFACTURING – PETROLEUM & COAL- Asphalt, grease, roofing and paving products	M
326299 00	MANUFACTURING – PLASTIC & RUBBER- Tires, pipe, hoses, belts, bottles, sheet, wrap, film	M
313112 00	MANUFACTURING – TEXTILE- Fabric, yarn, carpet, canvas, rope, twine, fabric mills	M
336112 00	MANUFACTURING-TRANSPORTATION- Mfg. auto, truck, trailer, motor home, boat, ship, motorcycles	M
321999 00	MANUFACTURING - WOOD- Sawmills, wood, preservation, veneer, trusses, millwork	M
531130 00	MINI WAREHOUSE AND SELF STORAGE	E
212299 00	MINING- All related mining activities	M
484230 00	MOBILE HOME TOWING SERVICE	E
512131 00	MOTION PICTURES- Theatres, videos, recording, drive-ins, sound studios	B
484210 00	MOVING COMPANY	E
712110 00	MUSEUMS- Museums and historical sites, zoos, parks, botanical gardens	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
812113 00	NAIL SALON Must Provide Board Certification: AL Board of Cosmetology & Barbers	E
511110 00	NEWSPAPER PUBLISHER	D
454399 00	NEWSPAPER STANDS Gross Receipts less than \$1,000.00	H
454399 01	NEWSPAPER STANDS Gross Receipts between \$1,000.00 and \$5,000.00	H
454399 02	NEWSPAPER STANDS Gross Receipts over \$5,000.00	H
623110 00	NURSING CARE- Residential care facility, assisted living	Y
623312 00	NURSING HOME- Care for elderly and continuing care facilities	Y
446191 00	NUTRITION	E
621320 00	OPTOMETRIST- Individual and/or firm Must Provide Board Certification: Optometry Board	G
621498 00	OUTPATIENT CARE CENTERS	S
485999 00	PASSENGER TRANSPORTATION- All other	D
485113 00	PASSENGER TRANSPORTATION- Charter and other vehicle transit services	D
522298 00	PAWN SHOP- Title pawn or merchandise	G
454999 00	PEDDLER OR ROLLING STORE	V
812910 00	PET CARE SERVICES	E
541921 00	PHOTOGRAPHER- Studios, portraits, commercial, services	E
621111 00	PHYSICIAN- Individual and/or firm Must Provide Board Certification: Medical Examiners Board	G
621340 00	PHYSICAL, OCCUPATIONAL OR SPEECH THERAPISTS	E
561431 00	POSTAL/MAILING SERVICE	F
323119 00	PRINTING- Screen, quick, digital, books, lithographic	F
541990 01	PROFESSIONAL SERVICES (OTHER)	G
515112 00	RADIO AND TELEVISION STATIONS	D
482110 00	RAIL TRANSPORTATION	K
531210 00	REAL ESTATE- Offices, agents, brokers, management, appraisers	E
532299 00	RENTAL AND LEASING- All Other	G
532120 00	RENTAL AND LEASING- Auto, truck, trailer, RV, all tangible property	D
532220 00	RENTAL AND LEASING- Formal Wear and Costumes	E
532291 00	RENTAL AND LEASING- Home health equipment	E
532230 00	RENTAL AND LEASING- Movie and video rental	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
531110	00 RENTAL AND LEASING- Residential Buildings and Dwellings, Apartments, Mobile Home Parks, Mobile Home Space(s)	Z
531110	01 RENTAL AND LEASING-Apt complexes with 5 or more units	Z
531199	00 RENTAL AND LEASING- Spaces and Booths at Flea Markets	AA
811412	00 REPAIRS AND MAINTENANCE- All appliances, home and garden equipment	E
811229	00 REPAIRS AND MAINTENANCE- All electronic equipment	E
811499	00 REPAIRS AND MAINTENANCE- All Other	F
811119	00 REPAIRS AND MAINTENANCE- General auto repair	E
811120	00 REPAIRS AND MAINTENANCE- Automotive Body, paint, interior and glass repair	E
811191	00 REPAIRS AND MAINTENANCE- Oil Change and Lube	E
811420	00 REPAIRS AND MAINTENANCE- Upholstery and Furniture Repair	E
722499	00 RESTAURANT Must Provide Board Certification: Department of Health	F
722211	00 RESTAURANT - Deli, Fast-Food Must Provide Board Certification: Department of Health	F
441310	00 RETAIL – AUTOMOTIVE PARTS AND ACCESSORIES	F
451211	00 RETAIL – BOOK STORE	F
448130	00 RETAIL -CLOTHING AND ACCESSORIES	F
445120	00 RETAIL -CONVENIENCE STORES	F
443112	00 RETAIL - ELECTRONIC & APPLIANCE - Household, radio, television, and computers	F
451130	00 RETAIL – FABRIC SHOP	F
445110	00 RETAIL - FOOD AND BEVERAGE STORES	F
446191	01 RETAIL -FOOD AND HEALTH SUPPLEMENTS	F
442210	00 RETAIL – FLOOR COVING STORES	F
445230	00 RETAIL -FRUIT AND VEGETABLE MARKET	E
442110	00 RETAIL –FURNITURE- Furniture, home furnishings, stores, floor coverings, window	F
447110	00 RETAIL - GASOLINE RETAIL- Selling Gasoline	BB
445299	00 RETAIL - GENERAL MERCHANDISE STORE- Department, warehouse clubs, superstores	F
453220	00 RETAIL – GIFT, NOVELTY	F
444130	00 RETAIL - HARDWARE STORES	F
444110	00 RETAIL - HOME IMPROVEMENT CENTER	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
448310	00 RETAIL - JEWELRY STORE	F
454113	00 RETAIL – MAIL ORDER	F
441199	00 RETAIL – MOTOR VEHICLES- New or used automobiles, motorcycles, atv's, Moped. Motor bike, motor scooter Must Provide Board Certification: Rev Dept - Regulatory License	D
441310	01 RETAIL - MOTOR VEHICLES- Parts and accessories, new or used	F
454210	00 RETAIL - NON-STORE- Vending machine operators, direct selling, mail order	F
453210	00 RETAIL – OFFICE SUPPLIES, STATIONARY	F
453998	02 RETAIL – OTHER	F
446110	00 RETAIL - PHARMACIES AND DRUG STORES	F
451110	00 RETAIL - SPORTING GOODS & HOBBIES	F
453991	00 RETAIL- TOBACCO STORE	F
453998	03 RETAIL – ALL OTHER	F
522129	00 SAVINGS AND LOAN BRANCH/ATM	I
522120	00 SAVINGS AND LOAN MAIN	I
522399	00 SECURITIES, COMMODITY- Brokerage, portfolios, investment, and other finance	D
517410	00 SATELLITE DEALER	E
487210	00 SCENIC AND SIGHTSEEING TRANSPORTATION WATER	E
562991	00 SEPTIC TANKS AND RELATED SERVICES	E
451130	01 SEWING, NEEDLEWORK, PIECE GOODS	F
999333	00 SMALL VENDOR- Less than \$ 7,500.00 per year	U
624110	00 SOCIAL ASSISTANCE FOR PROFIT- Shelters, vocational, child care, abuse, emergency	E
562111	00 SOLID WASTE COLLECTION	G
611620	00 SPORTS AND RECREATION INSTRUCTION- Camps or Schools	E
512240	00 SOUND RECORDING STUDIOS	G
541360	00 SURVEYOR- Individual and/or firm Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	G
812199	00 TANNING SALONS & OTHER PERSONAL SERVICES	E
812198	00 TATTOO PARLOR	G
485310	00 TAXI CABS	E
541213	00 TAX PREPARATION	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
517310 00	TELECOMMUNICATIONS- Telephone local per 11-51-128	J
517319 00	TELECOMMUNICATIONS- Telephone long distance 11-51-128	J
517329 00	TELECOMMUNICATIONS- Cellular and other wireless, paging	E
517339 00	TELECOMMUNICATIONS- Resellers of service	E
611519 00	TRUCK DRIVING SCHOOLS	G
811111 00	TRUCK REPAIR SHOPS	P
484110 00	TRUCK TRANSPORTATION- Local, long-distance, freight, moving and storage	D
484230 01	TRUCK TRANSPORTATION- Terminal- state regulated 37-3-33	W
453310 02	USED MERCHANDISE STORES- Books, miscellaneous, consignment	F
221122 00	UTILITIES - Electric Power or light company	L
221210 00	UTILITIES- Natural Gas Company	L
221199 00	UTILITIES- Water, Sewage and Other Systems	L
454210 01	VENDING – NUMBER OF MACHINES	H
541940 00	VETERINARIAN- Individual and/or firm Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	G
493110 00	WAREHOUSE AND STORAGE- Household, refrigerated, special	S
562998 00	WASTE MANAGEMENT- Sewer, storm basin, tank cleaning services	D
812990 01	WEDDING CHAPELS	G
812990 02	WEDDING PLANNING SERVICES	G
422299 00	WHOLESALE TRADE- Brick, Stone, and Related Construction materials	D
421099 00	WHOLESALE TRADE- Durable, vehicle, machinery, equipment, furniture	D
422099 00	WHOLESALE TRADE- Non-durable, wholesale gasoline distributor	D
422199 00	WHOLESALE TRADE- Non-durable, paper, apparel, grocery, beverages, dairy	D
422999 00	WHOLESALE TRADE- Tobacco products	D
488410 00	WRECKER COMPANY/SERVICE	G

Calculation Information

Schedule "A"

First Ambulance -----\$100.00
Each additional ----- \$ 25.00 each

In addition , no person, firm or corporation shall operate in the Town of Rogersville an ambulance which carries passengers unless passengers in each public vehicle are protected by a public liability policy issued by a solvent incorporated insurance company authorized to write automobile liability insurance in the State of Alabama, subject to the following limits: For all damages arising out of a bodily injury to one person; \$ 500,000.00; and subject to that limit for each person the total liability on account to one accident shall be limited to \$ 1,000,000.00. It is not required that such coverage shall apply to the assureds employee or employees which engage in operating or being carried in any of the assureds vehicles by other employee or employees of the assured, who are injured while engaged at the time of such injury in performing any duties for the assured in connection with trade, business or occupation of the assured. \$ 200,000.00 for all property damage in any one accident except property of assured, or property in the custody of assured for which assured is legally responsible. Said policy shall include an endorsement to the effect that said policy shall not be canceled without notice of cancellation being given to the Town Clerk of Rogersville, Alabama, at least five days prior to the date of cancellation. The Town Clerk shall not issue any ambulance service license under this Ordinance, unless the applicant shall exhibit an insurance policy as hereby specified and listing the Town of Rogersville, Alabama, as a certificate holder and a record shall be made of such policies.

Schedule "B"

More Than Less Than
Than but than

0	99,999.00	\$ 100.00
Over 100,000.00		\$ 150.00

(Seasonal events are not subject to reduction rate after July 1)

Schedule "C"

One Chair	\$ 30.00
Each Additional Chair	\$ 10.00

Schedule "D" – If gross receipts are:

More Than	but Than	Less Than	
0.....	49,999.00		\$ 60.00
50,000.00.....	99,999.00		\$ 100.00
100,000.00.....	199,999.00		\$ 150.00
200,000.00.....	299,999.00		\$ 325.00
300,000.00.....	399,999.00		\$ 450.00
400,000.00.....	499,999.00		\$ 570.00
500,000.00.....	599,999.00		\$ 685.00
600,000.00.....	699,999.00		\$ 795.00
700,000.00.....	799,999.00		\$ 900.00
Over 800,000.00			\$1,000.00

Schedule “E”- If gross receipts are:

0.....	49,999.00	\$	60.00
50,000.00.....	99,999.00	\$	100.00
100,000.00.....	199,999.00	\$	150.00
200,000.00.....	299,999.00	\$	325.00
300,000.00.....	399,999.00	\$	450.00
400,000.00.....	499,999.00	\$	570.00
500,000.00.....	599,999.00	\$	685.00
600,000.00.....	699,999.00	\$	795.00
700,000.00.....	799,999.00	\$	900.00
Over 800,000.00		\$1,000.00	

Schedule “F” – If gross receipts are:

More but	Less		
Than	Than		
0.....	49,999.00	\$	60.00
50,000.00.....	99,999.00	\$	100.00
100,000.00.....	199,999.00	\$	150.00
200,000.00.....	299,999.00	\$	325.00
300,000.00.....	399,999.00	\$	450.00
400,000.00.....	499,999.00	\$	570.00
500,000.00.....	599,999.00	\$	685.00
600,000.00.....	699,999.00	\$	795.00
700,000.00.....	799,999.00	\$	900.00
Over 800,000.00		\$1,000.00	

Schedule “G”

More	but	Less	
Than		Than	
0.....		99,999.00	\$ 60.00
100,000.00.....		199,999.00	\$ 100.00
200,000.00.....		499,999.00	\$ 250.00
Over 500,000			\$ 500.00

Schedule “ H” Vending Machines

Vending machine shall mean any type of machine that dispenses any merchandise or product.

If gross receipts are		Less than	License Fee
More than	but		
\$ 0.00		\$ 1,000.00	\$ 10.00 per machine
\$ 1,000.00		\$ 5,000.00	\$ 20.00 per machine
Over \$5,000.00			\$ 25.00 per machine

A list of machine locations must be submitted with license fee.

Schedule “I”

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

Schedule “J”– Telephones and Telecommunications

Code of Alabama § 11-51-128

Local Exchange \$ 60.00

Long Distance \$ 15.00

Schedule “ K” Railroads

Code of Alabama §11-51-124

\$ 25.00

Schedule “ L” Utilities

3 % of Gross Receipts in accordance with Code of Alabama § 11-51-129

The Town of Rogersville has chosen to exempt the Rogersville Water and Sewer Board from a license fee at this time.

Schedule “M”

More Than	but Less Than	
0.....	74,999.00	\$ 100.00
75,000.00.....	99,999.00	\$ 150.00
100,000.00.....	199,999.00	\$ 200.00
200,000.00.....	499,999.00	\$ 250.00
500,000.00.....	999,999.00	\$ 500.00
1,000,000.00.....	1,999,999.00	\$ 750.00
2,000,000.00.....	2,999,999.00	\$1,000.00
3,000,000.00.....	4,999,999.00	\$1,250.00
5,000,000.00.....	6,999,999.00	\$1,500.00
7,000,000.00.....	9,999,999.00	\$2,000.00
Over 10,000,000.00		\$3,000.00

Schedule “N” – Delivery License

Flat Fee (Gross Receipts must be under \$75,000 per Section 21 of Municipal Ordinance.) \$ 60.00

Schedule “O”

\$ 50.00 1st booth
\$ 20.00 each additional booth

Schedule “P”

0.....	199,999.00	\$ 60.00
200,000.00.....	499,999.00	\$ 125.00
500,000.00.....	999,999.00	\$ 400.00
Over 1,000,000.00		\$ 800.00

Schedule “ Q” - Insurance

State Law: Section 11-51-120; Section 11-51-121

Schedule “R”

Up to 10 machines \$ 60.00
Each additional machine..... \$ 5.00



Schedule “S”

From zero	to	5,000 square feet	\$ 50.00
From 5,001	to	10,000 square feet	\$100.00
From 10,001	to	20,000 square feet	\$200.00
From 20,001	to	30,000 square feet	\$300.00
From 30,001	to	40,000 square feet	\$400.00
From 40,001	to	50,000 square feet	\$500.00
From 50,001	to	60,000 square feet	\$600.00
From 60,001	to	70,000 square feet	\$700.00
From 70,001	to	80,000 square feet	\$800.00
From 80,001	to	90,000 square feet	\$900.00
From 90,001	up		\$1,000.00 plus \$0.01 per square foot over 90,000

Schedule “T”

0.....4,999,999.00	\$ 250.00
Over 5,000,000.00	\$ 500.00

Schedule “U” – Small Vendor License

\$ 25.00

Schedule “V” – Peddlers

Yearly rate only \$ 100.00

Schedule “W” – Truck Terminal Transportation

Code of Alabama §37-3-33 - \$ 25.00

Schedule “X”

Event and rate schedule must be approved in advance by Town Council.

Schedule “Y”

First bed \$ 100.00
Each additional bed \$ 10.00

Schedule “Z” *One issue fee per owner, per year.

Each Rental House.....* \$ 60.00
Apartments with four units or less..... * \$ 60.00 per bldg.
Apartment Complex with five or more units*\$ 10.00 per unit

Schedule “AA”

\$ 20.00 1st booth
\$ 10.00 each additional booth

Schedule “BB”

First Pump \$ 20.00 (No issue fee in conjunction with other schedules.)
Each Additional Pump \$ 10.00

Schedule "21" - 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).