

## 2008 SECTION BUSINESS LICENSE FEE SCHEDULE

\*Police Jurisdiction: 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.

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FEE OR CLASS</u>
111000	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	\$34.00
112000	Animal Production-dairy, cattle, ranching, sheep, chickens, poultry	\$34.00
113000	Forestry – logging, forestry, timber track operations, timber mgt	\$34.00
114000	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	\$34.00
115000	Agriculture support – cotton gins, farm mgt, post-harvest activities	\$90.00
221122	Utilities – <u>electric power or light company (2% of gross income in the City of Section during the previous year.)</u>	U
221210	Utilities – <u>natural gas company (2% of gross income in the Town of Section during the previous year.)</u>	U
221300	Utilities – <u>Water, Sewage, and Other (2% of gross income in the Town of Section during the previous year.)</u>	U
236000	Contractors – <u>General Contractor: Each person, firm or corporation which, for a fixed price, commission, fee or wage, undertakes to construct or superintend or engage in the construction, alteration, maintenance, repair, rehabilitation, remediation, reclamation, or demolition of any building, highway, sewer, structure, site MUST HAVE VALID LICENSE ISSUED BY HOME BUILDERS LICENSURE BOARD OF ALABAMA</u>	\$50.00
236115	<u>Contractors-residential home builders MUST HAVE VALID LICENSE ISSUED BY HOME BUILDERS LICENSURE BOARD OF ALABAMA.</u>	\$50.00
237110	<u>Contractors- Water and Sewer Line and related structures construction</u>	\$50.00
237290	<u>Contractors – specialty trade – building equipment &amp; mechanical install</u>	\$50.00
237310	<u>Contractors – heavy construction, highway, bridge, street</u>	\$50.00
238110	<u>Contractors – specialty trade – concrete contractors</u>	\$50.00
238120	<u>Contractors – specialty trade – structural steel erection</u>	\$50.00
238140	<u>Contractors – specialty trade – masonry and stone contractors</u>	\$50.00
238150	<u>Contractors – specialty trade – glass and glazing contractors</u>	\$50.00
238160	<u>Contractors – specialty trade – roofing, siding &amp; sheet metal</u>	\$50.00
238170	<u>Contractors- specialty trade- siding &amp; sheet metal</u>	\$50.00
238210	<u>Contractors – specialty trade – electrical contractors</u>	\$50.00
238220	<u>Contractors – specialty trade – heating, ventilation &amp; air</u>	\$50.00

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	conditioning <b><u>MUST BE LICENSED BY THE AL. STATE BOARD OF HEATING AND AIR CONDITIONING</u></b>	
238221	Contractors – plumbing and gas fitters <b><u>MUST BE LICENSED BY THE AL. PLUMBERS AND GAS FITTERS BOARD</u></b>	\$50.00
238310	Contractors – specialty trade – drywall, acoustical & insulation	\$50.00
238320	Contractors – <u>specialty trade</u> – painting and wall covering	\$50.00
238330	<u>238330-Contractors-specialty trade – floor coverings/all types</u>	\$50.00
238340	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	\$50.00
238350	Contractors – <u>specialty trade</u> – carpentry contractors	\$50.00
238910	Contractors – <b><u>excavation, demolition, blasting</u></b> and site development	\$50.00
238990	Contractors – non-general & non-heavy, <u>sign installer, house moving, mobile home set-up, swimming pool installation, billboard erection, crane, etc.</u>	\$50.00
311000	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry <u>processing</u>	Schedule G
312000	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	Schedule G
313000	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	Schedule G
314000	Other mfg – mill operations not covered in 313, rugs, linen, curtains	Schedule G
315000	Apparel mfg – women, men, children, hosiery, lingerie outerwear <u>accessories</u>	Schedule G
316000	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	Schedule G
321000	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	Schedule G
322000	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	Schedule G
323000	Printing – screen, quick, digital, books, lithographic, handbills, comm.	Schedule G
324000	Petroleum and coal mfg – asphalt, grease, roofing, paving products	Schedule G
325000	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	Schedule G
326000	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	Schedule G
327000	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	Schedule G
331000	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	Schedule G
332000	<u>Machine Shop</u> – cutlery, structural, ornamental	Schedule G
333000	Machinery mfg – office machinery, industrial, engines, farm, HVAC	Schedule G

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334000	Computer & electronic mfg – audio, video, circuit boards, peripherals	Schedule G
335000	Appliance mfg – small appliance, lighting, electrical, battery, freezer	Schedule G
336000	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	Schedule G
337000	Furniture mfg – cabinets, office, household, beds, kitchen	Schedule G
339000	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	Schedule G
421100	Wholesale trade – <u> durable</u> , machinery, equipment, furniture	\$100.00
422200	<u>Gasoline, Butane, Propane, Petroleum</u>	\$100.00
422300	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	\$100.00
441110	<u>New Car Dealers-dealerships and lots</u>	\$61.00
441120	<u>Used Car Dealers- dealerships and lots</u>	\$61.00
441210	<u>Recreational Vehicle Dealers (RV Sales)</u>	\$61.00
441220	<u>Motorcycle, Boat, and Other Motor Vehicles Dealers</u>	\$61.00
441300	<u>Automotive Parts, Accessories, and Tire Stores</u> , Junk Yards, Junk Dealers, Scrap Metal Dealers, etc	Schedule G
442110	Furniture Stores	Schedule G
442210	<u>Floor Covering Stores</u>	Schedule G
442299	<u>All Other Home Furnishing Stores</u>	Schedule G
443110	Electronic & appliance store – household, radio, television	Schedule G
443120	<u>Computer and Software Store</u>	Schedule G
443130	<u>Camera and Photographic Supply Store</u>	Schedule G
444110	<u>Home Centers (Building Material, Supplies, Paint, and Wallpaper)</u>	Schedule G
444130	<u>Hardware Store</u>	Schedule G
444190	<u>Electrical and Plumbing Supply</u>	Schedule G
444200	<u>Lawn &amp; Garden Equip., Supplies, Outdoor Power Equipment</u>	Schedule G
444220	<u>Nursery, Garden Center, and Farm Supply, Feed Stores</u>	Schedule G
445110	<u>Supermarkets and other grocery (except convenience)stores</u>	Schedule G
445120	<u>Convenience Stores</u>	Schedule G
445200	<u>Specialty Food Store-Meat, Fish, Seafood</u>	Schedule G
445230	<u>Fruit/Vegetable Market (permanent location)</u>	Schedule G
446110	<u>Pharmacy and Drug Store</u>	Schedule G
446120	<u>Cosmetics, beauty supplies, and perfume stores</u>	Schedule G
446130	<u>Oculists, Lens Grinder, Eye Glass Shop</u>	Schedule G
446199	<u>All Other Health and Personal Care Stores</u>	Schedule G
447190	Gasoline Retail - selling gasoline with or without convenience stores	\$11.00
448100	Clothing & Accessories-men, women, children, infant_Clothing & accessories – men, women, children, infant	Schedule G
448210	<u>Shoe Store</u>	Schedule G

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448300	<u>Jewelry, Luggage, or Leather Store</u>	Schedule G
451110	Sporting goods, hobbies, toy, fish, gun, games, <u>musical int.</u>	Schedule G
451130	<u>Sewing, Needlework, and Piece Good Store</u>	Schedule G
451200	<u>Books, Periodicals, Music, Pre-recorded tapes, cd's, &amp; record stores</u>	Schedule G
451212	<u>News Dealers and Newsstands</u>	\$11.00
452000	General merchandise stores – department, warehouse clubs, superstores	Schedule G
453310	Used Merchandise Stores – books, misc., consignment	Schedule G
453000	<u>Flea Markets/ Trade Day</u>	\$34.00
453100	Florist, <u>Gift</u> , <u>Novelty</u> , Pet, Art	Schedule G
453101	Tobacco (cigarettes, cigars, etc. sold in retail stores)	\$11.00
453210	<u>Office Supply, and Stationary Stores</u>	Schedule G
453930	<u>Mobile Home Dealers</u>	Schedule G
453993	<u>Auction Houses (general merchandise)</u>	Schedule G
453994	<u>Trophy (including awards and plaques) shops</u>	Schedule G
453995	<u>Swimming Pool Supplies and Hot Tub</u>	Schedule G
453996	<u>Flower shops, artificial or dried (decoration flowers)</u>	Schedule G
453997	<u>Fireworks</u>	\$21.00
453998	<u>Monument Dealers/Cemetery (Burial Marker, headstones, vaults)</u>	Schedule G
454210	<u>Vending Machine Operators</u>	\$11.00 Must also purchase 910100
454390	<u>Direct Selling, Mail Order</u>	Schedule G
454391	<u>Fruit/Vegetable (temporary location)-selling retail on streets</u>	Purchase At City Hall
454392	<u>Fruit/Vegetable Dealers (if not raised by seller) selling to merchants</u>	\$21.00
454000	– <u>Peddlers License / Local Peddler</u>	\$34.00
484001	Truck transportation – local, long-distance, freight, moving, and storage	\$21.00
484110	<u>General Freight Trucking LOCAL</u>	\$21.00
484121	<u>General Freight Trucking LONG DISTANCE</u>	\$21.00
484210	<u>Furniture Moving, Trucking Used Household and or Office Goods Moving</u>	\$34.00
484000	Truck transportation – terminal – state regulated	\$21.00
485510	<u>Charter Bus</u>	\$21.00
485310	<u>Taxi Service-</u>	\$15.00
485320	<u>Limo Service</u>	\$15.00
485999	<u>All Other Passenger and Ground Transportation</u>	\$15.00
492000	Couriers- couriers and local messengers, services, local delivery services Couriers – couriers and local messengers, services, local delivery services,	\$34.00
493110	<u>General Warehousing and Storage- distribution, household, refrig, special</u>	\$57.00
511110	<u>Newspaper Publishers</u>	Schedule G

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511199	<u>All Other Publishers- book, periodical, databases, software</u>	Schedule G
512131	<u>Motion Picture Theatres (Except Drive Ins)</u>	\$34.00
512132	<u>Drive in Motion Picture Theatre</u>	\$34.00
512240	<u>Sound Studio Recording Studio</u>	\$100.00
515112	<u>Radio Station</u>	\$100.00
515120	<u>Television Broadcasting</u>	\$100.00
515210	<u>Cable and Other Subscription Programming</u>	Schedule G
517000	Internet Service Providers	Schedule G
517110	Telecommunications – telephone local per 11-51-128	Schedule T
517111	Telecommunications – telephone long distance per 11-51-128	Schedule T
517211	<u>Telecommunications- Paging</u>	Schedule G
517212	Telecommunications – cellular and other wireless	Schedule G
517310	Telecommunications – resellers of service (phone <u>cards, etc.</u> )	Schedule G
519000	Information services and data processing – providing, storing, processing, access to information	Schedule G
522110	Bank Main Office – not branch location or ATM	\$125.00
522111	Bank Branch or ATM – not main office of bank	\$10.00
522120	Savings and Loans – not branch location or ATM	\$125.00
522121	S&L Branch or ATM – not main office of S&L	\$10.00
522298	Pawn Shop – whether title pawn or merchandise	Schedule G
522390	<u>Check Cashing</u> – companies and activities related to credit and mediation	\$34.00
523110	Securities, commodity – brokerage, portfolio, investment, other financial services	\$100.00
524210	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	State Regulated
524114	Insurance Company and/or its agents – health, allied and all other premiums	State Regulated
524298	Agent Office – administration of third parties, pension funds, annuities, etc <u>   </u>	\$34.00
525000	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	\$34.00
531110	<b>Lessors of Residential Buildings and Dwellings-</b> houses, apartments, duplex, mobile home, buildings. All lease/rental buildings/dwellings must comply with all applicable building All lease/rental buildings/dwellings must comply with all applicable Building and housing codes required by the City of Section. Failure	\$34.00

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	to comply will result in the revocation of license.	
531120	Lessors of Non-Residential Buildings (except mini warehouses)	\$34.00 per rental unit
531120 01	Lessors of Mini Warehouses	\$57.00
531190	Lessors of Other Real Estate Property-Renting Spaces for Park & Sell	\$11.00
531210	<u>Estate – offices, agents, brokers, management, appraisers within the Town limits of Section</u>	\$30.00
532112	Rental and leasing <u>services- Passenger Car Leasing</u>	Schedule G
532120	<u>Rental and leasing services -Truck, Utility Trailer, and RV</u>	Schedule G
532220	<u>Rental and leasing services- Formal Wear and Costume Rental</u>	Schedule G
532310	<u>Rental and leasing services- General Rental Centers</u>	Schedule G
532420	<u>Rental and leasing services- Office Machinery and Equip. Rental</u>	Schedule G
532490	<u>Rental and leasing services- Other Commercial &amp; Ind. Machinery and Equip. Rental and Leasing</u>	Schedule G
532491	<u>Telecommunication Towers-Any person firm or corp. that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed.</u>	\$34.00
532210	Rental and leasing – movie and video rental	Schedule G
541110	Attorney/Lawyers – individual and/or firm professional license Board Certification Required	\$30.00
541191	<u>Abstractor</u>	\$32.00
541221	Accountant/CPAs, <u>Tax Preparer, Bookkeeping and Payroll Services</u> –individual and/or firm professional license Board Certification Required	\$30.00
541310	<u>Architect</u> – individual and/or firm professional license Board Certification Required	\$41.00
541410	<u>Interior Decorators and Designers, and Color Consultants</u>	\$34.00
541621	Physician – individual and/or firm professional license Board Certification Required	\$101.00
541622	Dentist – individual and/or firm professional license Board Certification Required	\$50.00
541623	Chiropractor – individual and/or firm professional license Board Certification Required	\$101.00
541624	Optometrist – individual and/or firm professional license Board	\$81.00



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	Certification Required	
541330	Engineer – individual and/or firm professional license	\$30.00
541340	<u>Drafting Services</u>	\$34.00
541350	<u>Building / Home Inspection Services</u>	\$34.00
541370	<u>Surveyor &amp; Mapping</u> – individual and/or firm professional license	\$34.00
541430	Graphic Design Services	Schedule G
541511	Computer Programmer – individual and/or professional firm license	Schedule G
541519	<u>Other Computer Related Services-Installers</u>	Schedule G
541810	Advertising <u>Agencies</u>	Schedule G
541890	Sign Painting	Schedule G
541850	<u>Display Advertising</u>	Schedule G
541860	<u>Direct Mail Advertising</u>	Schedule G
541921	Photographer – studios, portrait, services	\$30.00
541922	<u>Commercial Photography</u>	\$30.00
541930	<u>Translation and Interpretation Services</u>	
541940	Veterinarian – individual and/or firm professional license Board Certification Required	\$34.00
541990	Professional Services Not Elsewhere Classified – scientific, technical,	\$30.00
	<u>Each of the above-specified professions must hold a valid license or certificate to practice his or her profession within the State of Alabama, and shall be a member in good standing with the appropriate professional governing body established by the Code of Alabama for their profession within the State of Alabama.</u>	
551000	Management companies – offices, enterprises, regional, corporate	Schedule G
561440	<u>Tax collection services on a contract or fee basis</u>	Schedule G
561491	Repossession Services-automobiles, boats, furniture, appliances, etc	\$34.00
561492	<u>Court Reporter / Stenographer</u>	\$34.00
561611	<u>Detective Agency, investigative service, patrol, security or guard service: Each person, firm or corp. engaged in the businesses or trades of the type listed in this category shall be approved by the Chief of Police of the Town of Fyffe prior to obtaining a town license.</u>	\$34.00
561622	<u>Locksmiths- Any person firm or corp. engaged in the business of installing, Removing, or replacing integral locks, setting or resetting tumblers for combination locks in residential or commercial- Must be certified by The Alabama Electronic Security Board.</u>	\$34.00
561621	Security-Alarms, monitoring, installation, repair	\$50.00
562623	<u>Automobile Locksmiths Does Not require certification.</u>	\$34.00
561710	Exterminating services – exterminating company, <u>pest control</u>	\$21.00
561720	Janitorial firm – janitorial cleaning services – individual or firm	\$34.00
561730	<u>Landscaping Services –MUST HAVE CERTIFICATION FROM DEPARTMENT OF AGRICULTURE</u>	\$30.00

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561731	<u>Lawn Maintenance- Mowing, Trimming, Fertilization, etc. in the routine Maintenance of lawns or yards if the gross annual receipts from such Occupation-</u>	\$30.00
561000	Administrative services – answering, employment, office, sec., travel	\$34.00
561990	<u>Auctioneer Board Certification Required</u>	\$34.00
562219	Waste management- <u>Garbage Pick-up, Collection Services</u>	\$34.00
562991	<u>Septic Tank Pumping, Cleaning Services, Installation, Portable Toilets-MUST HAVE VALID LICENSE ISSUED BY THE AL ON-SITE WASTE WATER BOARD OF ALABAMA.</u>	\$34.00
562212	<u>Landfills, Garbage Dumps, Sludge Disposal, Trash</u>	\$34.00
611000	Educational services – technical, computer, sports, services, business	\$34.00
611610	Dance Studios	\$34.00
621491	HMO – medical centers, clinics and services	\$34.00
621340	Outpatient Care Centers – all other types of services	\$34.00
621610	<u>Home Healthcare Services</u>	\$34.00
621910	Ambulance – ambulance company and/or services	\$34.00
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special	\$34.00
623110	Nursing Home – care for elderly and continuing care facilities <u>425.00</u>	\$34.00
623220	<u>Residential Mental Health and Substance Abuse Facilities</u>	\$34.00
623312	<u>Homes for the Elderly</u>	\$34.00
624110	<u>Child and Youth Services</u>	\$34.00
624120	<u>Services for the Elderly and Persons with Disabilities</u>	\$34.00
624210	<u>Community Food Services</u>	\$34.00
624230	<u>Emergency and Other Relief Services</u>	\$34.00
624310	<u>Vocational Rehabilitation Services</u>	\$34.00
624410	<u>Child care (Daycare) - Anyone keeping unrelated children (1) must be permitted by the Alabama Department of Human Resources according to state law under the Child Care Act of 1971, amended 1988, Section 38-7, (2) must be licensed by the State of Alabama. Facilities must be inspected by the Town of Fyffe for compliance with applicable building, fire and life safety codes, and the site location must be approved by the Planning Commission of the Town of Fyffe for proper zoning:</u>	\$21.00
711000	<u>Performing Arts, Spectator Sports &amp; Special Events</u> – musical, teams, tracks, promoters, agents	\$34.00
711190	<u>Circuses, Carnivals, Street Fairs</u>	Purchase At City Hall
711310	<u>Rodeo with facilities</u>	Purchase At City Hall
712000	Museums – museums and historical sites, zoos, botanical gardens, parks	\$34.00



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713120	<u>Amusement Arcades- Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the Town of Section shall seek prior approval from the Town Council. This fee shall be considered for the general operating license, additional license fees are levied for each machine.</u>	\$34.00 must also purchase code 910300
713910	<u>Golf courses and Country Clubs</u>	\$34.00
713940	<u>Fitness Centers, Health Spas, , Skating Rink, Gymnasium</u>	\$34.00
713950	<u>Bowling Centers</u>	\$75.00 first alley each additional alley \$15.00
713990	<u>Carpet/Putt Putt Golf</u>	\$34.00
713991	<u>Driving, Practice Range</u>	\$34.00
713992	<u>Dance Halls</u>	\$34.00
713993	<u>Riding Clubs, recreational</u>	\$34.00
713994	<u>Go-cart, racetracks</u>	\$34.00
721110	<u>Hotels, Motels and Similar Facilities</u>	\$34.00
721191	<u>Bed and Breakfast Inns and Services</u>	\$34.00
721211	<u>RV Parks, and Travel Parks (must comply with requirements of the Zoning Ordinance of Section)</u>	\$34.00
721310	<u>Rooming Houses and Boarding Houses</u>	\$34.00
722211	<u>Restaurant – limited facility or service, drive in, fast food, pizzerias, Carry out, sandwich shops. Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, or place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the Town, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the town, or outside the town.</u>	\$30.00
722212	<u>Restaurant - full service restaurant facility. Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, or place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the City.</u>	\$30.00

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	<u>delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the town, or outside the town.</u>	
722213	<u>Snack and Non-Alcoholic Beverage Bars (lunch stands)</u>	\$30.00
722320	Caterers	\$30.00
722330	<u>Mobile Food Services</u>	\$30.00
811121	<u>Automotive body, paint, and interior repair and maintenance</u>	\$21.00
811122	<u>Automotive glass replacement shops</u>	\$21.00
811192	<u>Car Wash, Detailing, etc.</u>	\$21.00
811198	<u>All other automotive repair and maintenance</u>	\$21.00
811191	<u>Automotive oil change and lubrication shops</u>	\$21.00
811211	<u>Consumer Electronic Repair and Maintenance</u>	\$34.00
811411	<u>Home and Garden Equipment Repair and Maintenance</u>	\$34.00
811490	Alterations	\$34.00
812191	<u>Diet Centers</u>	\$34.00
812111	<u>Barber Shops- Must hold appropriate license or certification issued by The Alabama Board of Cosmetology</u>	\$10.00 first chair each additional chair \$7.00
812112	<u>Beauty Shops – Must hold appropriate license or certification issued by The Alabama Board of Cosmetology</u>	\$15.00 first chair each additional chair \$6.00
812113	<u>Nail Salon</u>	\$30.00
812210	<u>Funeral Homes and Funeral Services</u>	\$50.00
812197	<u>Tanning Beds/Salon</u>	\$34.00
812198	<u>Electrolysis</u>	\$34.00
812199	<u>Tattoo and Body Piercing</u>	\$100.00
812220	<u>Cemeteries and Crematories</u>	\$50.00
812310	<u>Coin Operated Laundries and Drycleaners</u>	\$41.00
812320	<u>Dry-Cleaning and Laundry Services (Except Coin Operated)</u>	\$13.00
812331	<u>Linen Supply</u>	\$21.00
812332	<u>Industrial Launderers-uniform rental</u>	\$26.00
812910	<u>Kennel - Pet Care (except veterinary) services</u>	\$34.00
812921	<u>Photofinishing Laboratories (except One-Hour)</u>	\$34.00
812990	<u>Bail Bonding Services</u>	\$30.00
812991	<u>Personal Services-fortune telling, psychic, astrology and palm reading-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 rate becomes the minimum thereafter.</u>	\$34.00
812992	<u>Personal Services Pay-Telephone Equipment Concession Operators</u>	\$34.00
812993	<u>Personal Services-House Sitting Services</u>	\$34.00
812994	<u>Personal Services-Personal Fitness Trainer</u>	\$34.00
812995	<u>Personal Services-Wedding Chapels (except churches)</u>	\$34.00
812996	<u>Personal Services-Wedding Planning Services</u>	\$34.00

## 2008 SECTION BUSINESS LICENSE FEE SCHEDULE

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910100	Category for number of – vending machines for all types vending-	\$11.00 each machine
910200	Category for number of – pool tables	\$50.00 first table each additional table \$25.00
910300	Category for number of – amusement devices and/or games-	\$11.00 each device
920000	Category for number of – <u>employees</u> as a basis for calculating license	\$34.00
930000	Category for number of – <u>square feet</u> used for calculating license amount	\$34.00
999000	Unclassified miscellaneous <u>business</u> services not elsewhere classified	\$34.00
999001	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	\$34.00
999999	Delivery	\$100.00
923000	Administration of human resource programs	\$34.00
924000	Administration of Environmental Quality Programs	\$34.00
925000	Administration of housing, urban, comm..	\$34.00
926000	Administration of Economic programs	\$34.00
927000	Space, research, and technology	\$34.00
928000	National Security and International Affairs	\$34.00

### *Schedule G*

#### **Based on Gross Amount of Stock:**

More Than but	Less than	
0 -	1,000.00	10.00
1,000.00-	2,000.00	19.00
2,000.00-	3,000.00	27.00
3,000.00-	5,000.00	45.00
5,000.00-	10,000.00	65.00
10,000.00-	20,000.00	101.00
20,000.00	and above	130.00

## 2008 SECTION BUSINESS LICENSE FEE SCHEDULE

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### **Schedule "U" - 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 two percent of the gross receipts of the business transacted in the municipality for the previous year

### **Schedule "T" -Telephones & Telecommunications**

Section 11-51-128, Code of Alabama 1975 for telephones and establish other rates and/or schedules for various other telecommunications businesses.

### **Schedule "D" -Delivery License**

The rate for the delivery license is established in Section 21 and is: \$100.00

#### SECTION 21. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may, at its option, purchase for \$ 100.00, plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
  - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise; Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
  - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year; Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
  - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been

## 2008 SECTION BUSINESS LICENSE FEE SCHEDULE

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violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business 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

(\$75,000) limitation described in the preceding section 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.

- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

The purchase of a delivery license 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 of the Code of Alabama 1975, or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

## 2008 SECTION BUSINESS LICENSE FEE SCHEDULE

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