

**City of Smiths Station (9482)  
Business License  
Fee Schedule**  
including General Information/FAQs



## Thank you for doing business in the City of Smiths Station

All businesses operating in the city limits or police jurisdiction of the City of Smiths Station 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.
- 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 per Mitted 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 1<sup>st</sup> plus interest at the current state interest rate. An additional 15% penalty will be due March 2<sup>nd</sup> 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
721	Accommodations -bed & breakfast inns & services	C
721.01	Accommodations -hotels, motels & similar facilities	C
721.02	Accommodations- rooming houses & boarding houses	C
721.03	Accommodations- trailer parks, RV parks, & travel parks	E
541.01	Accountant/CPAs- individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	A
926	Administration of Economic programs	N/A
924	Administration of Environmental Quality Programs	N/A
925	Administration of housing, urban	N/A
923	Administration of human resource programs	N/A
561	Administrative services- answering, employment, office, sec., travel	C
524	Agent Office- administration of third parties, pension funds, annuities, etc.	B
115	Agriculture support- cotton gins, farm mgt, post-harvest activities	F
481	Air transportation - airline tickets, shipping, freight, charters service	B
722	Alcohol - Retail Liquor Lounge - state regulated through Alabama Beverage Control Board.	H
722.01	Alcohol - Retail Liquor Restaurant- state regulated through Alabama Beverage Control Board.	H
621	Ambulance- ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	D
713	Amusement- arcades, golf clubs, marinas, fitness, bowling centers	B
910	Amusement devices and/or games	P
112	Animal Production- dairy, cattle, ranching, sheep, chickens, poultry	F
315	Apparel manufacturing- women, men, children, hosiery, lingerie outerwear	D
335	Appliance manufacturing - small appliance, lighting, electrical, battery, freezer	C
541.02	Architect- individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	A
711	Arts & sports dance, musical, teams, tracks, promoters, agents	B
541.03	Attorney/Lawyers- individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	A
424	Beer & Wine- wholesale distributor	H
445	Beer- off premise- state regulated through Alabama Beverage Control Bd	H
445.01	Beer- on premise- state regulated through Alabama Beverage Control Bd	H
312	Beverage manufacturing- all types of soft drinks, bottled water, breweries, ice	E
515	Broadcasting- radio & television stations	B
444	Building materials & gardening equipment dealers	C
722.02	Caterers- and/or mobile food services <b>Must Provide Board Certification: Department of Health Permit</b>	C
325	Chemical manufacturing - of fertilizer, wood, pesticide, paint, soap, & resin	C
541.04	Chiropractor- individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	A
448	Clothing & accessories -men, women, children, infant, shoe, jewelry	B
334	Computer & electronic manufacturing- audio, video, circuit boards, peripherals	C
541.05	Computer Programmer- individual and/or professional firm license	A
238	Contractors - carpentry contractors	E
238.01	Contractors - concrete contractors	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238.02	Contractors - drywall, acoustical & insulation	E
238.03	Contractors - electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	E
238.04	Contractors - excavation & site development	E
238.05	Contractors - floor coverings/all types	E
236	Contractors - general contractors, comm. bldg., residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	E
238.06	Contractors - glass & glazing contractors	E
238.07	Contractors - heating & air conditioning <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	E
237	Contractors - heavy construction, highway, bridge, street, water, sewer	D
238.08	Contractors - masonry & stone contractors	E
238.09	Contractors - non-general & non-heavy	D
238.1	Contractors - painting & wall covering	E
238.11	Contractors – plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	E
238.12	Contractors - roofing, siding & sheet metal <b>Must Provide Board Certification: Home Builders Licensure Board</b>	E
238.13	Contractors - structural steel erection	E
238.14	Contractors - tile, marble, terrazzo & mosaic	E
238.15	Contractors - water well drilling & irrigation	E
238.16	Contractors - wrecking & demolition	E
492	Couriers- couriers & local messengers, services, local delivery services	C
624.03	Day Care Center- Child-care facility (more than 12 children received/ see definitions)	C
624.04	Day Care Home (Group)- Child-care facility (at least 7 but not more than 12 children/ 2 adults present/ see definitions)	C
624.05	Day Care Home- Child-care facility (not more than 6 children received/ see definitions)	C
624.06	Day Home (Group)- Child-care facility (see definitions)	C
<b>999.99</b>	Delivery - business located inside city limits if gross receipts exceed \$75,000 call Avenu	V
<b>999.98</b>	Delivery - business located outside city limits if gross receipts exceed \$75,000 call Avenu	V
541.06	Dentist- individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	A
611	Educational services- technical, computer, sports, services, business	D
443	Electronic & appliance store- household, radio, television, computers	B
920	Employees as a basis for calculating license	R
541.07	Engineer- individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
561.01	Exterminating services - exterminating company & its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	E
111	Farming & Crop Production- agriculture, crop production, nursery	F
522	Financial Services - Bank Main Office	U
522.01	Financial Services - Finance & Loan Companies	B
523	Financial Services - other	A
522.02	Financial Services - Pawn Shop	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
522.03	Financial Services - Savings & Loans	U
522.04	Financial Services - Savings & Loans Branch or ATM	U
523.01	Financial Services - Securities & commodities	A
522.05	Financial Services- Bank Branch or ATM	U
114	Fishing & hunting- hunting & trapping, finfish, shellfish, supplies	E
445.02	Food & beverage stores -grocery, convenience store, markets	F
311	Food manufacturing- meat, seafood, grain, fruit, dairy, animal, poultry processing	F
113	Forestry -logging, forestry, timber track operations, timber mgt	D
812	Fortune Teller or Clairvoyant- individual reader license	M
442	Furniture - furniture, home furnishings, stores, floor coverings, window	C
337	Furniture manufacturing- cabinets, office, household, beds, kitchen	C
447	Gasoline Retail- selling gasoline with or without convenience stores	W
452	General merchandise stores- department, warehouse clubs, superstores	C
446	Health & personal care stores -drug, pharmacy, optical, health food	C
621.01	HMO - medical centers & services	B
622	Hospitals - surgical, substance abuse, psychiatric, general care	C
519	Information services & data processing - providing, storing, processing, access to information	A
524.01	Insurance Company and/or its agents - health, allied & all other premiums;	§11-51-120/123
524.02	Insurance Company and/or its agents- casualty, fire, and/or marine premiums	§11-51-120/123
561.02	Janitorial - cleaning services	F
561.03	Landscaping Services- service and installation	F
316	Leather & allied products manufacturing- shoes, luggage, handbag, related products	D
333	Machinery manufacturing- office machinery, industrial, engines, farm, HVAC	C
551	Management companies - offices, enterprises, regional, corporate	B
339	Manufacturing, misc.- medical, dental, jewelry, sporting goods, toys, signs	B
332	Metal fabrication- cutlery, structural, ornamental, machine shops	D
212	Mining- (except for oil & gas) all related mining activities	C
213	Mining support services- for oil & gas mining activities, oil/gas wells	C
512	Motion pictures- theatres, videos, recording, drive-ins, sound studios	A
441	Motor vehicle parts & accessories - auto, motorcycles, boats, parts & accessories	C
441.01	Motor vehicles -new and/or used automobiles, motorcycles, boats, dealerships, & lots	D
712	Museums- museums & historical sites, zoos, botanical gardens, parks	C
928	National Security & International Affairs	N/A
327	Nonmetallic manufacturing- clay, glass, cement, lime, pottery, ceramic, brick, tile	C
454	Non-Store Retailer- peddlers license/ local peddler	T
454.01	Non-store retailers- vending machine operators, direct selling, mail order	D
623	Nursing Care- residential care facility, assisted living	C
623.01	Nursing Home- care for elderly & continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	D



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
211	Oil & gas extraction- natural gas liquid extraction, crude extraction	C
541.08	Optometrist- individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	A
314	Other manufacturing- mill operations not covered in 313, rugs, linen, curtains	E
621.02	Outpatient Care Centers - all other types of services	C
445.03	Package Stores - selling beer, wine & liquor plus general merchandise <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	D
322	Paper manufacturing- pulp, paper, & converted products, stationary, tubes, cores	E
485	Passenger transportation - bus terminals state regulated	§37-3-33
485.01	Passenger transportation- buses, taxis, cabs, limousine service, buggy, charters	J
485.02	Passenger transportation- charter & other vehicle transit services	J
485.03	Passenger transportation- number of buses, taxis, cabs, limousines, or buggies	J
812.01	Personal Services- barber, beautician <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	B
812.02	Personal Services- funerals <b>Must Provide Board Certification: Board of Funeral Services</b>	B
812.03	Personal Services- hair, skin, diet, nail, tanning	B
324	Petroleum & coal manufacturing- asphalt, grease, roofing, paving products	C
541.09	Photographer- studios, portrait, commercial, services	A
541.1	Physician- individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	A
326	Plastic & rubber manufacturing- tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
910.01	Pool & billiard tables	O
331	Primary metal manufacturing- iron, steel, aluminum, wire, copper, foundries	C
323	Printing- screen, quick, digital, books, lithographic, handbills	D
541.11	Professional Services Not Elsewhere Classified - scientific, technical	A
511	Publishing industries except internet- newspaper, book, periodical	B
482	Rail transportation- transportation, ticket offices, state regulated	§11-51-124
531	Real estate - offices, agents, brokers, management, appraisers	B
532	Rental & leasing - movie & video rental	D
532.01	Rental & leasing- auto, truck, trailer, RV, all tangible property	C
811	Repairs & maintenance- all appliances, home & garden equipment	D
811.01	Repairs & maintenance- all electronic equipment	B
811.02	Repairs & maintenance- auto, paint/body, carwash, other vehicular	C
722.03	Restaurant - Full service <b>Must Provide Board Certification: Department of Health Permit</b>	D
722.04	Restaurant -limited facility or service <b>Must Provide Board Certification: Department of Health Permit</b>	D
453	Retailers (Miscellaneous)- florist, gift, novelty, pet, art, tobacco, etc.	B
487	Sightseeing- transportation- scenic & sightseeing, land, air, water, etc.	A
623.02	Social assistance- shelters, vocational, abuse, emergency	E
927	Space, research, & technology	N/A
711.01	Special Events- promoter or activity- see schedule for rates - Purchase at City Hall	L
451	Sporting goods & hobbies- toy, fish, gun, books, games	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
930	Square feet used for calculating license amount	S
541.12	Surveyor- individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
517	Telecommunications - cellular & other wireless, paging	K
517.01	Telecommunications - resellers of service	K
517.02	Telecommunications- telephone local; §11-51-128	K
517.03	Telecommunications- telephone long distance; §11-51-128	K
313	Textile manufacturing- fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336	Transportation manufacturing- auto, truck, trailer, motor home, boat, ship, & motorcycle	D
484	Truck transportation- local, long-distance, freight, moving, & storage	C
484.01	Truck transportation- terminal - state regulated	§37-3-33
999	Unclassified miscellaneous business services not elsewhere classified	C
999.01	Unclassified miscellaneous personal services not elsewhere classified	B
453.01	Used Merchandise Stores- books, miscellaneous, consignment, flea mkt	F
221	Utilities- electric power or light company	G
221.01	Utilities- natural gas company	G
221.02	Utilities- water, sewage treatment, steam, & other	G
910.02	Vending machines	N
541.13	Veterinarian- individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	A
493	Warehousing & storage - distribution, household, refrigerated, special	F
562	Waste management- companies, trucks, septic tanks, landfill, services	F
483	Water transportation- coastal, freight forwarders, inland, passenger	B
421	Wholesale trade- durable, vehicle, machinery, equipment, furniture	E
422	Wholesale trade -non-durable, paper, apparel, grocery, beverages, dairy	E
422.01	Wholesale trade- non-durable, wholesale gasoline distributor	F
445.04	Wine - off premise - state regulated through Alabama Beverage Control Bd	H
445.05	Wine- on premise- state regulated through Alabama Beverage Control Bd	H
321	Wood manufacturing- sawmills, wood preservation, veneer, trusses, millwork	F

# Calculation Information

## Schedule "A" - If gross receipts are:

Annual License Fee of \$100.00. Thereafter, 1/10th of 1 Percent of Total Gross Receipts.

## Schedule "B"- If gross receipts are:

Annual License Fee of \$100.00. Thereafter, 1/10th of 1 Percent of Total Gross Receipts.

## Schedule "C"- If gross receipts are:

Annual License Fee of \$100.00. Thereafter, 1/10th of 1 Percent of Total Gross Receipts.

## As it Applies to NAICS 721 (Accommodations).

All Accommodations Licenses are \$100.00. In addition, a monthly lodging tax shall be submitted to the City of Smiths Station per Ordinance #2017 -135 & Ordinance #2017 -135.1.

## **As it Applies to Daycare**

**624.03 Day Care Center.** Any child-care facility receiving more than 12 children for daytime care during all or part of a day. The term includes, but is not limited to, facilities commonly called "child-care centers," "day nurseries," "nursery schools," "pre- kindergartens," "preschools," "kindergartens," and "play groups," with or without stated educational purposes. The term further includes, but is not limited to, pre- kindergarten, preschool, kindergarten, or nursery schools or other daytime programs operated as a part of a private school and receiving children younger than lawful school age for daytime care for more than four hours a day, with or without stated educational purposes. The term does not include any of the following:

- (a) Kindergartens or nursery schools or other daytime programs operated by public elementary systems or secondary level school units or institutions of higher learning.
- (b) Kindergartens or nursery schools or other daytime programs, with or without stated educational purposes, operating no more than four hours a day, and receiving children younger than lawful school age.
- (c) Kindergartens or nursery schools or other daytime programs operated as a part of a private school and receiving children younger than lawful school age for four hours a day or less, with or without stated educational purposes.
- (d) Facilities operated for more than four hours a day in connection with a shopping center or service or other similar facility, where transient children are cared for temporarily while parents or custodians of the children are occupied on the premises or are in the immediate vicinity and readily available. The facilities shall meet local and state fire and health requirements.

- (e) Any type of day care center that is conducted on federal government premises.
- (f) Special activities programs for children of lawful school age including, but not limited to, athletics, crafts instruction and similar activities conducted on an organized and periodic basis by civic, charitable, and governmental organizations, provided local and state fire and health requirements are met.

**624.05 Day Care Home.** A child-care facility which is a family home and which receives not more than six children for care during the day.

**624.04 Day Care Home (Group).** A child-care facility which is a family home, and which receives at least seven but no more than 12 children for care during part of the day where there are at least two adults present and supervising the activities.

**624.06 (Day) Group Home.** A child-care facility where at least seven but not more than 10 children are received and maintained for the purpose of providing them with care or training or both, or transitional living program services.

**Schedule "D"- If gross receipts are:**

Annual License Fee of \$100.00. Thereafter, 1/10th of 1 Percent of Total Gross Receipts.

**Schedule "E" - If gross receipts are:**

Annual License Fee of \$100.00. Thereafter, 1/10th of 1 Percent of Total Gross Receipts.

**Schedule "F" - If gross receipts are:**

Annual License Fee of \$100.00. Thereafter, 1/10th of 1 Percent of Total Gross Receipts.

**As it Applies to NAICS 422 (Wholesale Trade-Non-Durable Wholesale Gasoline Distributor).**

1. All Gasoline Wholesale Licenses are \$250.00.
2. Each "person" engaged in the business of selling gasoline and/or other petroleum products at wholesale or delivering gasoline and/or other petroleum products within the City of Smiths Station shall pay a license to do so. In addition, this category is subject to all provisions of Ordinance 2017-131.

## **Schedule "G"- Utilities.**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975, as amended. For selling and distribution shall annually assess and collect of persons operating electric or hydroelectric street railroads, electric light and power companies, gas companies, waterworks companies, pipeline companies for transporting or carrying gas, oil, gasoline, water or other commodities, gas distributing companies, whether by means of pipelines or by tanks, drums, tubes, cylinders or otherwise, heating companies or other public utilities, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, railroad and sleeping car companies and express companies which are otherwise licensed shall be three (3.0) percent of the gross receipts of the business done by the utility in the municipality during the preceding year; and, for the first year's business when an existing utility is taken over, the amount of the license shall be computed on the basis of the gross receipts of the prior operators plus the gross receipts of the new owners; provided, that this section shall not affect any existing contract between any municipality and any public utility operating therein, except those provisions of contracts which relate to the amount or basis of the license tax imposed by such municipality on such utility.

**Schedule "H"- Beer, Wine & Liquor.**

<b>Alabama Beverage Bd Code</b>	<b>Classification</b>	<b>Annual Fee</b>	<b>Licensing Notes</b>
040 (Beer On/Off Premise)	445	\$75.00	
050 (Beer Off Premise Only)	445	\$75.00	
060 (Table Wine On/Off Premise)	445	\$75.00	
070 (Table Wine Off Premise Only)	445	\$75.00	
010 (Lounge Retail Liquor Class I)	722410	\$75.00	All three codes are part of the package, plus the Business License Code
	722410	\$650.00	
	722410	\$75.00	
011 (Package Store Liquor Class II)	445310	\$75.00	All three codes are part of the package, plus the Business License Code.
	445310	\$650.00	
	445310	\$75.00	
020 (Restaurant Retail Liquor)	722410	\$75.00	All three codes are part of the package, plus the Business License Code.
	722410	\$650.00	
	722410	\$75.00	
032 (Club Liquor Class II)	722410	\$75.00	All three codes are part of the package, plus the Business License Code.
	722410	\$650.00	
	722410	\$75.00	
110 (Wholesale Table Wine & Beer)	424	\$375.00	Distributors License.
090 (Wholesale Beer)	42482	\$275.00	
100 (Wholesale Wine)	42481	\$275.00	

**Schedule "J" - Taxi Cabs & Limousines.**

Annual License Fee of \$100.00. In addition, there shall be a decal affixed to each taxi-cab or limousine and the cost of said license shall be according to the following:

Each taxi, cab, or limousine \$ 25.00 per vehicle.

### **Schedule "K" - Telephones & Telecommunications.**

Regulated per Section 11-51-128 *Code of Alabama* 1975, as amended for telephones. Other rates and/or schedules for various other telecommunications businesses see Schedule B.

### **Schedule "L" - Special Events Licenses.**

Special Events Retail License. Each organization licensed by the Alabama Beverage Control Board to sell beer and table wine under Section 28-3A-20 *Code of Alabama* 1975, as amended, shall pay to the city a license fee of One Hundred Dollars (\$100.00). Such organization shall meet or exceed the minimum requirements for an Alabama Alcoholic Beverage Control Board Special Events Retail License and shall be operated by a responsible organization of good reputation upon such terms and conditions as prescribed by the city council.

Special Retail More Than Thirty (30) Days. Each organization licensed by the board to sell beer, table wine and liquor under Section 28-3A-19 *Code of Alabama* 1975, as amended, shall pay to the city a license fee of Two Hundred Fifty Dollars (\$250.00). A liquor tax of three (3) percent is due on the 15th day of each month and such organization shall meet or exceed the minimum requirements for an Alabama Alcoholic Beverage Control Board Special Events Retail Licenses more than Thirty (30) days and shall be operated by a responsible organization of good reputation upon such terms and conditions as prescribed by the city council.

### **Schedule "M" – Fortune Tellers.**

Annual license rate is \$ 1,000.00.

### **Schedule "N"- Vending Machines.**

Annual License Fee of \$100.00. In addition, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

Each vending machine any type \$15.00 per decal.

### **Schedule "O"- Billiard and/or Pool Tables.**

Annual License Fee of \$100.00. In addition, there shall be a decal affixed to each machine/table and the cost is \$25.00 per decal.

### **Schedule "P" - Amusement Devices.**

Annual License Fee of \$100.00. In addition, there shall be a decal affixed to each machine and the cost of said decals shall be \$25.00 per decal.

### **Schedule "Q"- Buses, Trucks & Other Equipment.**

Annual License Fee of \$100.00. In addition, there shall be a decal affixed to each piece of equipment and the cost of said license shall be according to the following:

Each vehicle for buses, trucks, or other equipment \$ 25.00 per vehicle.

**Schedule "R"- Number of Employees.**

R-1	Where personnel are from 1 to 2 people	\$100.00
R-2	Where personnel are from 3 to 5 people	\$250.00
R-3	Where personnel are from 6 to 10 people	\$400.00
R-4	Where personnel are from 11 to 20 people	\$550.00
R-5	Where personnel are from 21 to 50 people	\$700.00
R-6	Where personnel are from 51 to 75 people	\$850.00
R-7	Where personnel are from 76 to 100 people	\$1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

**Schedule "S" -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
S-16	From 100,000		And more.....	\$1,200.00
			Plus \$ .01 per square foot over 100,000	



## **Schedule "T" - Itinerants.**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction shall pay the itinerant rate for a business license and that rate shall be as follows:

Daily Rate	issued for single day sales activity	\$10.00
Weekly Rate	issued for week-long sales activity	\$50.00
Monthly Rate	issued for month long sales activity	\$150.00
Quarterly Rate	issued for the year-long sales activity	\$300.00
Annual Rate	issued for the year-long sales activity	\$500.00

## **Schedule "U" – Banks/Saving & Loans.**

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

## **Schedule "V" - Delivery License-See Qualifications in Section 21 Below**

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

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty

thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).

### **Schedule "W" - Gasoline Retail.**

Annual License Fee of \$100.00. Thereafter, 1/10th of 1 Percent of Total Gross Receipts.