

**Town of Union (9801)  
Business License  
Fee Schedule**

including General Information/FAQs



## Thank you for doing business in the Town of Union

All businesses operating in the city limits or police jurisdiction of the Town of Union 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 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 1<sup>st</sup>) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

**New Business Penalty:** In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

## Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested 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](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
721310	00	<b>Accommodations</b> – apartments, rooming houses and boarding houses	E
721191	00	<b>Accommodations</b> - bed and breakfast inns and services	D
721110	00	<b>Accommodations</b> - hotels, motels and similar facilities	C
721214	00	<b>Accommodations</b> - trailer parks, RV parks, and travel parks	E
541211	00	<b>Accountant/CPAs</b> - individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	A
561499	00	<b>Administrative services</b> - answering, employment, office, sec., travel	C
524210	00	<b>Agent Office</b> - administration of third parties, pension funds, annuities, etc	B
115114	00	<b>Agriculture support</b> - cotton gins, farm mgt, post-harvest activities	F
481111	00	<b>Air transportation</b> - airline tickets, shipping, freight, charters service	B
312141	00	<b>Alcohol</b> - state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
621910	00	<b>Ambulance</b> – ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	D
713110	00	<b>Amusement</b> - arcades, golf clubs, marinas, fitness, bowling centers	B
112990	00	<b>Animals</b> - dairy, cattle, ranching, sheep, raising chickens, poultry	F
315999	00	<b>Apparel manufacturing</b> - women, men, children, hosiery, outerwear, accessories	D
335211	00	<b>Appliance manufacturing</b> - small appliance, lighting, electrical, battery, freezer	C
541310	00	<b>Architect</b> - individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	A
711310	00	<b>Arts and sports</b> - dance, musical, teams, tracks, promoters, agents	B
541110	00	<b>Attorney/Lawyers</b> - individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	A
521111	00	<b>Bank Branch or ATM</b> - not main office of bank	U
521110	00	<b>Bank Main Office</b> - not branch location or ATM	U
312122	00	<b>Beer</b> - off premise - state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312121	00	<b>Beer</b> - on/off premise - state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312132	00	<b>Beer &amp; Wine</b> - wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312132	01	<b>Beer wholesale distributor</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$275.00
312212	00	<b>Beverage manufacturing</b> - all types of soft drinks, bottled water, breweries, ice	E
515112	00	<b>Broadcasting</b> - radio and television stations	B
444130	00	<b>Building materials</b> - hardware, paint, wallpaper	C
910003	00	<b>Category for number of</b> - amusement devices and/or games	P
920005	00	<b>Category for number of</b> – employees as a basis for calculating license	R
910002	00	<b>Category for number of</b> - pool tables	O
930006	00	<b>Category for number of</b> – square feet used for calculating license amount	S
910001	00	<b>Category for number of</b> - vending machines for all types vending	N
722410	00	<b>Caterers</b> <b>Must Provide Board Certification: Department of Health Permit</b>	C
325998	00	<b>Chemical manufacturing</b> - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C
541311	00	<b>Chiropractor</b> - individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	A
448130	00	<b>Clothing &amp; accessories</b> - men, women, children, infant, shoe, jewelry	B
334419	00	<b>Computer &amp; electronic manufacturing</b> - audio, video, circuit boards, peripherals	C
541511	00	<b>Computer Programmer</b> - individual and/or professional firm license	A
236220	00	<b>Contractors</b> - general contractors, comm bldg, residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	E



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
237990	00 <b>Contractors - heavy construction</b> - highway, bridge, street, water, sewer <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	D
237991	00 <b>Contractors - heavy construction</b> - itinerant not local, steel work <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	T
237990	01 <b>Contractors - specialty trade</b> - building equipment & mechanical install	E
238340	00 <b>Contractors - specialty trade</b> - carpentry contractors	E
238110	00 <b>Contractors - specialty trade</b> - concrete contractors	E
238310	00 <b>Contractors - specialty trade</b> - drywall, acoustical & insulation	E
238210	00 <b>Contractors - specialty trade</b> - electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	E
238910	00 <b>Contractors - specialty trade</b> - excavation and site development	E
238330	00 <b>Contractors - specialty trade</b> - floor coverings/all types	E
238150	00 <b>Contractors - specialty trade</b> - glass and glazing contractors	E
238140	00 <b>Contractors - specialty trade</b> - masonry and stone contractors	E
238320	01 <b>Contractors - specialty trade</b> - painting and wall covering	E
238160	00 <b>Contractors - specialty trade</b> - roofing, siding & sheet metal	E
238120	00 <b>Contractors - specialty trade</b> - structural steel erection	E
238430	00 <b>Contractors - specialty trade</b> - tile, marble, terrazzo & mosaic	E
238115	00 <b>Contractors - specialty trade</b> - water well drilling & irrigation	E
238910	01 <b>Contractors - specialty trade</b> - wrecking and demolition	E
238221	00 <b>Contractors - specialty trades contractors</b> - itinerant not local	T
238130	00 <b>Contractors - specialty trades contractors</b> - non-general & non-heavy	D
236221	00 <b>Contractors-</b> general contractors, itinerant, residential/ comm builder	T
238320	00 <b>Contractors- specialty trade-</b> plumbing, heating & air conditioning <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b> <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	E
492110	00 <b>Couriers</b> - couriers and local messengers, services, local delivery services	C
522390	00 <b>Credit services</b> – check cashing	B
999999	00 <b>Delivery</b>	V
541210	00 <b>Dentist</b> - individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	A
722410	01 <b>Drinking Establishment</b> - club, lounge, bar or other <b>Must also purchase 312121, 312131, 312141</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	B
611699	00 <b>Educational services</b> - technical, computer, sports, services, business	D
443112	00 <b>Electronic &amp; appliance store</b> - household, radio, television, computers	B
541330	00 <b>Engineer</b> - individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
811710	00 <b>Exterminating services</b> - exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	E
111998	00 <b>Farming</b> - agriculture, crop production, nursery, fruit, growers	F
114119	00 <b>Fishing &amp; hunting</b> - hunting and trapping, finfish, shellfish, supplies	E
445120	00 <b>Food &amp; beverage stores</b> – grocery, convenience store, markets	F
311991	00 <b>Food manufacturing</b> - meat, seafood, grain, fruit, dairy, animal, poultry processing	F
113110	00 <b>Forestry</b> - logging, forestry, timber track operations, timber mgt	D
812199	01 <b>Fortune Teller or Clairvoyant</b> - individual reader license	M
525990	00 <b>Funds, trusts, other financial agencies</b> - agents, agencies, investments, finance companies	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
442110	00 <b>Furniture</b> - furniture, home furnishings, stores, floor coverings, window	C
337129	00 <b>Furniture manufacturing</b> - cabinets, office, household, beds, medical, kitchen	C
447110	00 <b>Gasoline Retail</b> - selling gasoline with or without convenience stores	E
452990	00 <b>General merchandise stores</b> – department, warehouse clubs, superstores	C
446110	00 <b>Health care stores</b> - drug, pharmacy, cosmetic, optical, health food	C
621491	00 <b>HMO</b> - medical centers and services	B
519190	00 <b>Information services</b> - all types of information services	A
524126	01 <b>Insurance Company—Fire and Marine</b>	Y
524126	00 <b>Insurance Company--Other</b>	Y
811720	00 <b>Janitorial firm</b> - janitorial cleaning services - individual or firm	F
316993	00 <b>Leather manufacturing</b> - shoes, luggage, handbag, related products, all footwear	D
333990	00 <b>Machinery manufacturing</b> - office machinery, industrial, engines, farm, HVAC	C
551990	00 <b>Management companies</b> - offices, enterprises, regional, corporate	B
332999	00 <b>Metal fabrication</b> - cutlery, structural, ornamental, machine shops	D
212299	00 <b>Mining</b> - (except for oil and gas) all related mining activities	C
213112	00 <b>Mining support services</b> - for oil and gas mining activities, oil/gas wells	C
339999	00 <b>Miscellaneous manufacturing</b> - specialty manufacturing not defined in separate categories (pallet manufacturers,others)	B
453220	00 <b>Miscellaneous retailers</b> - florist, gift, novelty, pet, art, tobacco, used mdse	B
512131	00 <b>Motion pictures</b> - theatres, videos, recording, drive-ins, sound studios	A
441310	00 <b>Motor vehicle &amp; parts</b> - auto, motorcycles, boats, parts, accessories	C
441110	00 <b>Motor vehicles</b> - new and/or used - dealerships and lots <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	D
327331	00 <b>Nonmetallic manufacturing</b> - glass, cement, lime, pottery, ceramic, brick, tile	C
454392	00 <b>Non-Store Retailer</b> - peddlers license / itinerant peddler	T
454391	00 <b>Non-Store Retailer</b> - peddlers license / local peddler	I
454210	00 <b>Non-Store Retailers</b> - direct selling, mail order, vending machine operators	D
211111	00 <b>Oil and gas extraction</b> - natural gas liquid extraction, crude extraction	C
541320	00 <b>Optometrist</b> - individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	A
314129	00 <b>Other manufacturing</b> - mill operations not covered in 313, rugs, linen, curtains	E
621498	00 <b>Outpatient Care Centers</b> - all other types of services	C
445310	00 <b>Package Stores</b> - selling beer, wine and liquor plus general mdse <b>Must also purchase 312122, 312131, 312141</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	D
322229	00 <b>Paper manufacturing</b> - pulp, paper, and converted products, stationary, tubes, cores,	E
485114	00 <b>Passenger transportation</b> - bus terminals state regulated	Z
485113	00 <b>Passenger transportation</b> - charter and other vehicle transit services	B
485321	00 <b>Passenger transportation</b> - number of taxis, cabs, limousines, or buggys	J
485320	00 <b>Passenger transportation</b> - taxi cabs, limousine service, buggy, charters	J
522298	00 <b>Pawn Shop</b> - whether title pawn or merchandise	A
812199	00 <b>Personal Services</b> - hair, skin, barber, beautician, diet, nail, tanning <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	B
324199	00 <b>Petroleum and coal manufacturing</b> - asphalt, grease, roofing, paving products	C
541921	00 <b>Photographer</b> - studios, portrait, commercial, services	A
541111	00 <b>Physician</b> - individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	A
326291	00 <b>Plastic &amp; rubber manufacturing</b> - tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
331521	00 <b>Primary metal manufacturing</b> - iron, steel, aluminum, wire, copper, foundries	C



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
323110	00 <b>Printing</b> - screen, quick, digital, books, lithographic, handbills, comm	D
541990	00 <b>Professional Services Not Elsewhere Classified</b> - scientific, technical, perc test	A
511110	00 <b>Publishing industries</b> - newspaper, book, periodical, databases, software	B
482110	00 <b>Rail transportation</b> - transportation, ticket offices, state regulated	X
531210	00 <b>Real estate</b> - offices, agents, brokers, management, appraisers	B
532310	00 <b>Rental and leasing</b> - auto, truck, trailer, RV, all tangible property	C
532230	00 <b>Rental and leasing</b> - movie and video rental	D
811412	00 <b>Repairs and maintenance</b> - all appliances, home & garden equipment	D
811219	00 <b>Repairs and maintenance</b> - all electronic equipment	B
811118	00 <b>Repairs and maintenance</b> - auto, paint/body, carwash, other vehicular	C
722212	00 <b>Restaurant</b> Must Provide Board Certification: Department of Health Permit	D
522120	00 <b>Savings and Loans</b> - not branch location or ATM	U
624110	00 <b>Social assistance</b> - shelters, vocational, child care, abuse, emergency	E
711310	01 <b>Special Events</b> - promoter or activity - see schedule for rates	L
451110	00 <b>Sporting goods &amp; hobbies</b> - toy, fish, gun, books, games	B
541360	00 <b>Surveyor</b> - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
517322	00 <b>Telecommunications</b> - cellular and other wireless, paging	K
517315	00 <b>Telecommunications</b> - resellers of service	K
517310	00 <b>Telecommunications</b> - telephone local	K
517320	00 <b>Telecommunications</b> - telephone long distance	K
313112	00 <b>Textile manufacturing</b> - fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336112	00 <b>Transportation manufacturing</b> - manufacturing auto, truck, trailer, motor home, boat, ship	D
484110	00 <b>Truck transportation</b> - local, long-distance, freight, moving, and storage	C
484230	00 <b>Truck transportation</b> - terminal - state regulated	Z
999111	00 Unclassified miscellaneous <b>business</b> services not elsewhere classified (consultants, others)	C
999222	00 Unclassified miscellaneous <b>personal</b> services not elsewhere classified (repo dealers, others)	B
453212	00 <b>Used Merchandise Stores</b> - books, miscellaneous, consignment, flea	F
221122	00 <b>Utilities</b> - electric power or light company - state regulated	G
221210	00 <b>Utilities</b> - natural gas company - state regulated	G
221310	00 <b>Utilities</b> - water, sewage treatment, steam, and other	G
541940	00 <b>Veterinarian</b> - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
493110	00 <b>Warehousing and storage</b> - distribution, household, refrigerated, special	F
562998	00 <b>Waste management</b> - companies, trucks, septic tanks, landfill, services	F
483212	00 <b>Water transportation</b> - coastal, freight forwarders, inland	B
421990	00 <b>Wholesale trade</b> - durable, vehicle, machinery, equipment, furniture	E
422720	00 <b>Wholesale trade</b> - wholesale gasoline distributor	F
422990	00 <b>Wholesale trade</b> -non-durable, paper, apparel, grocery, beverages, dairy	E
312131	00 <b>Wine</b> – on/off premise-state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312132	02 <b>Wine wholesale distributor</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
321999	00 <b>Wood manufacturing</b> - sawmills, wood preservation, veneer, trusses, millwork	F



## Calculation Information

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

More than but	Less than		
0	99,999	100	
100,000	199,999	346 + 2.72 per M in excess of	100,000
200,000	299,999	618 + 2.35 per M in excess of	200,000
300,000	399,999	853 + 2.21 per M in excess of	300,000
400,000	499,999	1,074 + 2.16 per M in excess of	400,000
500,000	799,999	1,706 + 2.00 per M in excess of	700,000
800,000	899,999	1,906 + 1.95 per M in excess of	800,000
900,000	999,999	2,101 + 1.89 per M in excess of	900,000
1,000,000	1,099,999	2,290 + 1.84 per M in excess of	1,000,000
1,100,000	1,199,999	2,274 + 1.79 per M in excess of	1,100,000
1,200,000	1,299,999	2,653 + 1.73 per M in excess of	1,200,000
1,300,000	1,399,999	2,826 + 1.68 per M in excess of	1,300,000
1,400,000	1,499,999	2,994 + 1.63 per M in excess of	1,400,000
1,500,000	1,999,999	3,157 + 1.60 per M in excess of	1,500,000
2,000,000	2,499,999	3,957 + 1.57 per M in excess of	2,000,000
2,500,000	2,999,999	4,742 + 1.55 per M in excess of	2,500,000
3,000,000	3,499,999	5,517 + 1.49 per M in excess of	3,000,000
3,500,000	3,999,999	6,262 + 1.44 per M in excess of	3,500,000
4,000,000	4,999,999	6,982 + 1.39 per M in excess of	4,000,000
5,000,000	5,999,999	8,372 + 1.33 per M in excess of	5,000,000
6,000,000	7,999,999	9,702 + 1.28 per M in excess of	6,000,000
8,000,000	10,999,999	12,262 + 1.23 per M in excess of	8,000,000
11,000,000	13,999,999	15,952 + 1.17 per M in excess of	11,000,000
14,000,000	57,999,999	19,462 + 1.12 per M in excess of	14,000,000
58,000,000	91,999,999	68,742 + 1.01 per M in excess of	58,000,000
92,000,000	Over 92MM	102,080 + .80 per M in excess of	92,000,000

## **Schedule "B" – If gross receipts are:**

More than but	Less than		
0	99,999	100	
100,000	199,999	300 + 2.41 per M in excess of	100,000
200,000	299,999	541 + 2.05 per M in excess of	200,000
300,000	399,999	746 + 1.94 per M in excess of	300,000
400,000	499,999	940 + 1.89 per M in excess of	400,000
500,000	599,999	1,129 + 1.84 per M in excess of	500,000
600,000	699,999	1,313 + 1.80 per M in excess of	600,000
700,000	799,999	1,492 + 1.75 per M in excess of	700,000
800,000	899,999	1,668 + 1.70 per M in excess of	800,000
900,000	999,999	1,838 + 1.66 per M in excess of	900,000
1,000,000	1,099,999	2,004 + 1.61 per M in excess of	1,000,000
1,100,000	1,199,999	2,165 + 1.56 per M in excess of	1,100,000
1,200,000	1,299,999	2,321 + 1.52 per M in excess of	1,200,000
1,300,000	1,399,999	2,473 + 1.47 per M in excess of	1,300,000
1,400,000	1,499,999	2,620 + 1.42 per M in excess of	1,400,000
1,500,000	1,999,999	2,762 + 1.40 per M in excess of	1,500,000
2,000,000	2,499,999	3,462 + 1.38 per M in excess of	2,000,000
2,500,000	2,999,999	4,152 + 1.35 per M in excess of	2,500,000
3,000,000	3,499,999	4,827 + 1.31 per M in excess of	3,000,000
3,500,000	3,999,999	5,482 + 1.26 per M in excess of	3,500,000
4,000,000	4,999,999	6,112 + 1.21 per M in excess of	4,000,000
5,000,000	5,999,999	7,322 + 1.17 per M in excess of	5,000,000
6,000,000	7,999,999	8,492 + 1.12 per M in excess of	6,000,000
8,000,000	10,999,999	10,732 + 1.07 per M in excess of	8,000,000
11,000,000	13,999,999	13,942 + 1.03 per M in excess of	11,000,000
14,000,000	57,999,999	17,032 + .98 per M in excess of	14,000,000
58,000,000	91,999,999	60,152 + .89 per M in excess of	58,000,000
92,000,000	Over 92MM	90,412 + .70 per M in excess of	92,000,000

## **Schedule "C" – If gross receipt are:**

More than	but Less than			
0	99,999	100		
100,000	199,999	259	+2.05 per M in excess of	100,000
200,000	299,999	464	+1.76 per M in excess of	200,000
300,000	399,999	640	+1.66 per M in excess of	300,000
400,000	499,999	806	+1.62 per M in excess of	400,000
500,000	599,999	968	+1.58 per M in excess of	500,000
600,000	699,999	1,126	+1.54 per M in excess of	600,000
700,000	799,999	1,280	+1.50 per M in excess of	700,000
800,000	899,999	1,430	+1.46 per M in excess of	800,000
900,000	999,999	1,576	+1.42 per M in excess of	900,000
1,000,000	1,099,999	1,718	+1.38 per M in excess of	1,000,000
1,100,000	1,199,999	1,856	+1.34 per M in excess of	1,100,000
1,200,000	1,299,999	1,990	+1.30 per M in excess of	1,200,000
1,300,000	1,399,999	2,120	+1.26 per M in excess of	1,300,000
1,400,000	1,499,999	2,246	+1.22 per M in excess of	1,400,000
1,500,000	1,999,999	2,368	+1.20 per M in excess of	1,500,000
2,000,000	2,499,999	2,968	+1.18 per M in excess of	2,000,000
2,500,000	2,999,999	3,358	+1.16 per M in excess of	2,500,000
3,000,000	3,499,999	4,138	+1.12 per M in excess of	3,000,000
3,500,000	3,999,999	4,698	+1.08 per M in excess of	3,500,000
4,000,000	4,999,999	5,238	+1.04 per M in excess of	4,000,000
5,000,000	5,999,999	6,278	+1.00 per M in excess of	5,000,000
6,000,000	7,999,999	7,278	+ .96 per M in excess of	6,000,000
8,000,000	10,999,999	9,198	+ .92 per M in excess of	8,000,000
11,000,000	13,999,999	11,958	+ .88 per M in excess of	11,000,000
14,000,000	57,999,999	14,598	+ .84 per M in excess of	14,000,000
58,000,000	91,999,999	51,398	+ .76 per M in excess of	58,000,000
92,000,000	Over 92MM	77,398	+ .60 per M in excess of	92,000,000

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

More than	Less than			
0	99,999	100		
100,000	199,999	211	+1.72 per M in excess of	100,000
200,000	299,999	383	+1.47 per M in excess of	200,000
300,000	399,999	530	+1.38 per M in excess of	300,000
400,000	499,999	668	+1.35 per M in excess of	400,000
500,000	599,999	803	+1.32 per M in excess of	500,000
600,000	699,999	935	+1.28 per M in excess of	600,000
700,000	799,999	1,063	+1.25 per M in excess of	700,000
800,000	899,999	1,188	+1.22 per M in excess of	800,000
900,000	999,999	1,310	+1.18 per M in excess of	900,000
1,000,000	1,099,999	1,428	+1.15 per M in excess of	1,000,000
1,100,000	1,199,999	1,543	+1.12 per M in excess of	1,100,000
1,200,000	1,299,999	1,655	+1.08 per M in excess of	1,200,000
1,300,000	1,399,999	1,763	+1.05 per M in excess of	1,300,000
1,400,000	1,499,999	1,868	+1.02 per M in excess of	1,400,000
1,500,000	1,999,999	1,970	+1.00 per M in excess of	1,500,000
2,000,000	2,499,999	2,470	+ .98 per M in excess of	2,000,000
2,500,000	2,999,999	2,960	+ .97 per M in excess of	2,500,000
3,000,000	3,499,999	3,445	+ .93 per M in excess of	3,000,000
3,500,000	3,999,999	3,910	+ .90 per M in excess of	3,500,000
4,000,000	4,999,999	4,360	+ .87 per M in excess of	4,000,000
5,000,000	5,999,999	5,230	+ .83 per M in excess of	5,000,000
6,000,000	7,999,999	6,060	+ .80 per M in excess of	6,000,000
8,000,000	10,999,999	7,660	+ .77 per M in excess of	8,000,000
11,000,000	13,999,999	9,970	+ .73 per M in excess of	11,000,000
14,000,000	57,999,999	12,160	+ .70 per M in excess of	14,000,000
58,000,000	91,999,999	42,960	+ .63 per M in excess of	58,000,000
92,000,000	Over 92MM	64,380	+ .50 per M in excess of	92,000,000



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

More than	but Less than			
0	99,999	100		
100,000	199,999	170	+1.33 per M in excess of	100,000
200,000	299,999	303	+1.17 per M in excess of	200,000
300,000	399,999	420	+1.11 per M in excess of	300,000
400,000	499,999	531	+1.08 per M in excess of	400,000
500,000	599,999	639	+1.05 per M in excess of	500,000
600,000	699,999	744	+1.03 per M in excess of	600,000
700,000	799,999	847	+1.00 per M in excess of	700,000
800,000	899,999	947	+ .97 per M in excess of	800,000
900,000	999,999	1,044	+ .95 per M in excess of	900,000
1,000,000	1,099,999	1,139	+ .92 per M in excess of	1,000,000
1,100,000	1,199,999	1,231	+ .89 per M in excess of	1,100,000
1,200,000	1,299,999	1,320	+ .87 per M in excess of	1,200,000
1,300,000	1,399,999	1,407	+ .84 per M in excess of	1,300,000
1,400,000	1,499,999	1,491	+ .81 per M in excess of	1,400,000
1,500,000	1,999,999	1,572	+ .80 per M in excess of	1,500,000
2,000,000	2,499,999	1,972	+ .79 per M in excess of	2,000,000
2,500,000	2,999,999	2,367	+ .77 per M in excess of	2,500,000
3,000,000	3,499,999	2,752	+ .75 per M in excess of	3,000,000
3,500,000	3,999,999	3,127	+ .72 per M in excess of	3,500,000
4,000,000	4,999,999	3,487	+ .69 per M in excess of	4,000,000
5,000,000	5,999,999	4,177	+ .67 per M in excess of	5,000,000
6,000,000	7,999,999	4,847	+ .64 per M in excess of	6,000,000
8,000,000	10,999,999	6,127	+ .61 per M in excess of	8,000,000
11,000,000	13,999,999	7,957	+ .59 per M in excess of	11,000,000
14,000,000	57,999,999	9,727	+ .56 per M in excess of	14,000,000
58,000,000	91,999,999	34,367	+ .51 per M in excess of	58,000,000
92,000,000	Over 92MM	51,707	+ .40 per M in excess of	92,000,000

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

More than	but Less than		
0	99,999	100	
100,000	199,999	129	+1.03 per M in excess of 100,000
200,000	299,999	232	+ .88 per M in excess of 200,000
300,000	399,999	320	+ .83 per M in excess of 300,000
400,000	499,999	403	+ .81 per M in excess of 400,000
500,000	599,999	484	+ .79 per M in excess of 500,000
600,000	699,999	563	+ .77 per M in excess of 600,000
700,000	799,999	640	+ .75 per M in excess of 700,000
800,000	899,999	715	+ .73 per M in excess of 800,000
900,000	999,999	788	+ .71 per M in excess of 900,000
1,000,000	1,099,999	859	+ .69 per M in excess of 1,000,000
1,100,000	1,199,999	938	+ .67 per M in excess of 1,100,000
1,200,000	1,299,999	995	+ .65 per M in excess of 1,200,000
1,300,000	1,399,999	1,060	+ .63 per M in excess of 1,300,000
1,400,000	1,499,999	1,123	+ .61 per M in excess of 1,400,000
1,500,000	1,999,999	1,184	+ .60 per M in excess of 1,500,000
2,000,000	2,499,999	1,484	+ .59 per M in excess of 2,000,000
2,500,000	2,999,999	1,779	+ .58 per M in excess of 2,500,000
3,000,000	3,499,999	2,069	+ .56 per M in excess of 3,000,000
3,500,000	3,999,999	2,349	+ .54 per M in excess of 3,500,000
4,000,000	4,999,999	2,619	+ .52 per M in excess of 4,000,000
5,000,000	5,999,999	3,139	+ .50 per M in excess of 5,000,000
6,000,000	7,999,999	3,639	+ .48 per M in excess of 6,000,000
8,000,000	10,999,999	4,599	+ .46 per M in excess of 8,000,000
11,000,000	13,999,999	5,979	+ .44 per M in excess of 11,000,000
14,000,000	57,999,999	7,299	+ .42 per M in excess of 14,000,000
58,000,000	91,999,999	25,779	+ .38 per M in excess of 58,000,000
92,000,000	Over 92MM	38,699	+ .30 per M in excess of 92,000,000

## **Schedule "G" - Electric Company and Gas Company**

For selling or distributing electrical current or natural gas or butane, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

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

State of Alabama Code	Classification	Amount	Licensing Notes
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

## **Schedule "I" – Peddlers**

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

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

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

One taxi cab or limousine	\$ 50.00 per decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

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

Exchange license, \$15.00, long distance license, \$8.00.

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

Business license for special event shall be no less than \$100 nor more than \$500 as set by the Town Council in its discretion for each special event, functions or activities.

## **Schedule "M" - Fortune Tellers**

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

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

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
all over 10 machines vending any type merchandise or product	\$ 5.00 per decal

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

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 25.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

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

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 50.00 per decal
All machines over 10	\$ 25.00 per decal

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

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 5 buses, trucks or other equipment	\$ 10.00 per decal

## **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 is 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 up - 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 \$ 500.00.

## **Schedule "U" - Banks / Savings & Loans**

ATM Location	\$ 50.00
Bank	\$ 125.00
Savings & Loan Branch Location	\$ 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" License fees for Businesses that are not listed**

Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

Toll Free Phone: (800) 556-7274

Town of Union Business License Fee Schedule

v.2019-06-07





The fee for a license for any business, trade, vocation, occupation, profession or exhibition not listed in Section 22 shall be set by the Mayor, subject to the approval of the Council at its next regular meeting thereafter.

**Schedule “X”** License fee for railroads and railways is \$15, plus issuance fee.

**Schedule “Y”** License fees for all insurance companies are as follows:

- a. Fire and marine insurance four percent on each \$100.00 or major fraction thereof of such gross premiums, and no credit or deduction of any kind shall be allowed or made on account of the cost of reinsurance by such company in a company not authorized to do business in this state;
- b. Each insurance company, except fire and marine, shall pay a fee of \$10.00 plus \$1.00 on each \$100.00 and major fraction thereof of the gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of the municipality.

**Schedule “Z”** License fee for “Z” identified transportation businesses is \$25, plus issuance fee.