



# Town of Vance (9750) Business License Fee Schedule

including General Information/FAQs



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

All businesses operating in the city limits or police jurisdiction of the Town of Vance 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. | Type  | Classification/Business Description including Certification information   | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 541211       | Gross | Accountant - Individual License<br><b>Must Provide Board Certification: Public Accountancy Board</b>  | 51                                       |
| 541211.01    | Gross | Accountant – Firm License<br><b>Must Provide Board Certification: Public Accountancy Board</b>  | 51                                       |
| 238991       | Gross | Acoustical Contractor Itinerant   | 19                                       |
| 238310       | Gross | Acoustical Contractor Local   | 19                                       |
| 541810       | Gross | Advertising Firm  | 1  |
| 511120       | Gross | Advertising Media   | 1  |
| 524210       | Gross | Agent or Agency   | 1  |
| 111998       | Gross | Agriculture   | 44                                       |
| 238991.01    | Gross | Air Conditioning Contractor Itinerant<br><b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b> | 19                                       |
| 238220       | Gross | Air Conditioning Contractor Local<br><b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>     | 19                                       |
| 481111       | Gross | Airline Ticket Office   | 45                                       |
| 561499       | Gross | Alarm & Security Systems  | 44                                       |
| 312141       | Gross | Alcohol – ABC<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>  | 7B                                       |
| 331521       | Gross | Aluminum Plant  | 41                                       |
| 621910       | Gross | Ambulance Company<br><b>Must Provide Board Certification: Alabama EMSP Licensure</b>  | 45                                       |
| 621910.01    | Gross | Ambulance Service<br><b>Must Provide Board Certification: Alabama EMSP Licensure</b>  | 45                                       |
| 910003       | Unit  | Amusement Devices – Number Of   | 44                                       |
| 713110       | Gross | Amusement Firm or Company   | 44                                       |
| 541990       | Gross | Analyst   | 51                                       |
| 561499.01    | Gross | Answering Service   | 44                                       |
| 424990       | Gross | Apparel Wholesale   | 43                                       |
| 335211       | Gross | Appliance Manufacturer  | 41                                       |
| 811412       | Gross | Appliance Repair  | 59                                       |
| 443112       | Gross | Appliance Store   | 43                                       |
| 713120       | Gross | Arcades   | 9  |
| 541310       | Gross | Architect – Firm License<br><b>Must Provide Board Certification: Architects Registration Board</b>  | 51                                       |
| 541310.01    | Gross | Architect – Individual License  | 51                                       |

|                  |       |  |    |
|------------------|-------|--|----|
|                  |       | <b>Must Provide Board Certification: Architects Registration Board</b>   |    |
| <b>561499.02</b> | Gross | Armored Car Services   | 44 |
| <b>711190</b>    | Gross | Art Center   | 44 |
| <b>711190.01</b> | Gross | Art Gallery  | 44 |
| <b>453998</b>    | Gross | Art Store  | 42 |
| <b>453998.01</b> | Gross | Art Supplies   | 42 |
| <b>324121</b>    | Gross | Asphalt Manufacturing  | 41 |
| <b>324121.01</b> | Gross | Asphalt Plant  | 41 |
| <b>623110</b>    | Gross | Assisted Care Facility   | 51 |
| <b>623110.01</b> | Gross | Assisted Living Facility   | 34 |
| <b>541110</b>    | Gross | Attorney - Firm License<br><b>Must Provide Board Certification: Alabama State Bar</b>                          | 51 |
| <b>541110.01</b> | Gross | Attorney – Individual License<br><b>Must Provide Board Certification: Alabama State Bar</b>                    | 51 |
| <b>441310.01</b> | Gross | Automobile Accessories   | 42 |
| <b>441310</b>    | Gross | Automobile Accessories   | 42 |
| <b>441110</b>    | Gross | Automobile New Car Dealer<br><b>Must Provide Board Certification: Revenue Department - Regulatory License</b>  | 4  |
| <b>441110</b>    | Gross | Automobile New Car Dealer<br><b>Must Provide Board Certification: Revenue Department - Regulatory License</b>  | 4  |
| <b>811118</b>    | Gross | Automobile Painting  | 19 |
| <b>811118</b>    | Gross | Automobile Painting  | 19 |
| <b>441310.01</b> | Gross | Automobile Parts   | 42 |
| <b>532310</b>    | Gross | Automobile Rental  | 5  |
| <b>811118.01</b> | Gross | Automobile Repair  | 44 |
| <b>441320</b>    | Gross | Automobile Tire Dealer   | 43 |
| <b>441120</b>    | Gross | Automobile Used Car Dealer<br><b>Must Provide Board Certification: Revenue Department - Regulatory License</b> | 4  |
| <b>812199</b>    | Gross | Bail Bonds<br><b>Must Provide Board Certification: Alabama Security Commission</b>                             | 10 |
| <b>114119</b>    | Gross | Bait Shop  | 42 |
| <b>521111</b>    | Gross | Bank – ATM Location  | 14 |
| <b>521111.01</b> | Gross | Bank – Branch Office   | 14 |
| <b>521110</b>    | Gross | Bank – Main Office   | 14 |

|                  |       |  |          |
|------------------|-------|--|----------|
| <b>722410</b>    | Gross | Bar <b>(Must also purchase 312121, 312131, 312141)</b><br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | 42       |
| <b>812111</b>    | Gross | Barber<br>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering   | 6        |
| <b>483212</b>    | Gross | Barge Company  | 45       |
| <b>483212.02</b> | Gross | Barge Services   | 45       |
| <b>238340</b>    | Gross | Bathroom Tile Man  | 19       |
| <b>335911</b>    | Gross | Battery Plant  | 43       |
| <b>812112</b>    | Gross | Beautician<br>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering   | 6        |
| <b>812112.01</b> | Gross | Beauty Parlor<br>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering  | 6        |
| <b>721191</b>    | Gross | Bed & Breakfast  | 35       |
| <b>337910</b>    | Gross | Bed Manufacturer   | 41       |
| <b>312122</b>    | Flat  | Beer – Off Premise<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)                                     | 8        |
| <b>312132.00</b> | Flat  | Beer distributor<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)                                       | \$275.00 |
| <b>312121</b>    | Flat  | Beer- On Premise<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)                                       | 7B       |
| <b>424990.01</b> | Gross | Beverage Wholesaler  | 43       |
| <b>713990</b>    | Gross | Billiard Parlor  | 9        |
| <b>910002</b>    | Unit  | Billiard Tables – Individual Table Fee   | 9        |
| <b>721310</b>    | Gross | Boarding House   | 34       |
| <b>441222</b>    | Gross | Boat Dealer  | 42       |
| <b>336612</b>    | Gross | Boat Manufacturer  | 41       |
| <b>441222.01</b> | Gross | Boat Parts   | 42       |
| <b>811121</b>    | Gross | Body Shop – Automotive   | 19       |
| <b>323117</b>    | Gross | Book Printing  | 41       |
| <b>451211</b>    | Gross | Book Store - New   | 42       |
| <b>451212</b>    | Gross | Book Store – Used Books  | 42       |
| <b>541219</b>    | Gross | Bookkeeping & Tax Service  | 51       |
| <b>312212</b>    | Gross | Bottled Water Company  | 42       |
| <b>713950</b>    | Gross | Bowling Alley  | 11       |



|                  |           |  |    |
|------------------|-----------|--|----|
| <b>713950.01</b> | Gross     | Bowling Center   | 11 |
| <b>312212.01</b> | Gross     | Brewery<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b> | 43 |
| <b>238340.01</b> | Gross     | Brick Mason  | 19 |
| <b>327331</b>    | Gross     | Brick Plant  | 41 |
| <b>512112</b>    | Gross     | Broadcasting Company Radio   | 54 |
| <b>515120</b>    | Gross     | Broadcasting Company Television  | 66 |
| <b>523999</b>    | Gross     | Brokerage Firm or Agency   | 12 |
| <b>487990</b>    | Gross     | Buggy Rides  | 15 |
| <b>444130</b>    | Gross     | Building Materials   | 43 |
| <b>910004</b>    | Gross     | Bus – Individual Equipment Fee   | 15 |
| <b>485113</b>    | Gross     | Bus Service  | 15 |
| <b>485114</b>    | State Law | Bus Terminal STATE LAW   | 64 |
| <b>611699</b>    | Gross     | Business School  | 61 |
| <b>221310</b>    | Gross     | Butane Gas Dealer  | 43 |
| <b>337129</b>    | Gross     | Cabinet Manufacturer   | 41 |
| <b>515210</b>    | Gross     | Cable Company  | 42 |
| <b>238991.02</b> | Gross     | Cable Installers   | 19 |
| <b>722110</b>    | Gross     | Café<br><b>Must Provide Board Certification: Department of Health Permit</b>                     | 60 |
| <b>722212</b>    | Gross     | Cafeteria<br><b>Must Provide Board Certification: Department of Health Permit</b>                | 60 |
| <b>313112</b>    | Gross     | Canvas Company   | 42 |
| <b>238991.03</b> | Gross     | Carpenter – Itinerant  | 19 |
| <b>238130</b>    | Gross     | Carpenter – Local  | 19 |
| <b>238991.04</b> | Gross     | Carpentry Contractor – Itinerant   | 19 |
| <b>238130.01</b> | Gross     | Carpentry Contractor – Local   | 19 |
| <b>238330</b>    | Gross     | Carpet Installation  | 19 |
| <b>313112.01</b> | Gross     | Carpet Mill  | 41 |
| <b>444130.01</b> | Gross     | Carpet Sales   | 42 |
| <b>811192</b>    | Gross     | Carwash  | 43 |
| <b>722320</b>    | Gross     | Caterer & Catering<br><b>Must Provide Board Certification: Department of Health Permit</b>       | 60 |
| <b>114119.01</b> | Gross     | Catfish Ponds  | 44 |
| <b>114119.02</b> | Gross     | Catfish Sales  | 44 |

|           |       |  |    |
|-----------|-------|--|----|
| 112990    | Gross | Cattle Ranch   | 44 |
| 327331.01 | Gross | Cement Block Plant   | 41 |
| 327331.02 | Gross | Cement Plant   | 41 |
| 812220    | Gross | Cemetery   | 17 |
| 327331.03 | Gross | Ceramic Manufacturing  | 41 |
| 481211.02 | Gross | Charter Service Airplane   | 45 |
| 485510    | Gross | Charter Service Bus  | 45 |
| 481111.01 | Gross | Charter Service Companies  | 44 |
| 487990.01 | Gross | Charter Service Sightseeing  | 44 |
| 325998    | Gross | Chemical Plant   | 41 |
| 112990.01 | Gross | Chicken Farm   | 44 |
| 325999    | Gross | Children Clothes Manufacturer  | 41 |
| 621310    | Gross | Chiropractor – Firm License<br><b>Must Provide Board Certification: Chiropractic Examiners Board</b>   | 52 |
| 621310.01 | Gross | Chiropractor – Individual License<br><b>Must Provide Board Certification: Chiropractic Examiners Board</b>   | 52 |
| 334419    | Gross | Circuit Board Manufacturer   | 41 |
| 812199.01 | Gross | Clairvoyant  | 51 |
| 561720    | Gross | Cleaning Company   | 44 |
| 561720.01 | Gross | Cleaning Service   | 44 |
| 448130    | Gross | Clothing Store – Children  | 42 |
| 448130.01 | Gross | Clothing Store – Infant  | 42 |
| 448110    | Gross | Clothing Store – Men   | 42 |
| 448210    | Gross | Clothing Store - Shoes   | 42 |
| 448120    | Gross | Clothing Store – Women   | 42 |
| 722410.01 | Gross | Club ( <b>Must also purchase 312121, 312131, 312141</b> )<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b> | 18 |
| 324121.02 | Gross | Coal Manufacturer  | 41 |
| 493110    | Gross | Cold Storage Facility  | 44 |
| 541922    | Gross | Commercial Photographer  | 42 |
| 523999.01 | Gross | Commodity Broker   | 12 |
| 334419.01 | Gross | Computer Manufacturing   | 41 |
| 334419.02 | Gross | Computer Peripheral Manufacturer   | 41 |

|                  |       |   |    |
|------------------|-------|---|----|
| <b>541511</b>    | Gross | Computer Programmer – Firm License  | 51 |
| <b>541511.01</b> | Gross | Computer Programmer – Individual License  | 51 |
| <b>811212</b>    | Gross | Computer Repair Service   | 42 |
| <b>611420</b>    | Gross | Computer School   | 61 |
| <b>443120</b>    | Gross | Computer Store  | 42 |
| <b>238991.05</b> | Gross | Concrete Contractor – Itinerant   | 19 |
| <b>238110</b>    | Gross | Concrete Contractor – Local   | 19 |
| <b>451212.01</b> | Gross | Consignment Store   | 42 |
| <b>532490</b>    | Gross | Construction Equipment – Renting/Leasing  | 57 |
| <b>999111</b>    | Gross | Consultant or Consultants   | 51 |
| <b>238991.06</b> | Gross | Contractor – Acoustical – Itinerant   | 19 |
| <b>238310.01</b> | Gross | Contractor – Acoustical – Local   | 19 |
| <b>238991.07</b> | Gross | Contractor – Air Conditioning – Itinerant<br><b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b> | 19 |
| <b>238220.01</b> | Gross | Contractor – Air Conditioning – Local<br><b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>     | 19 |
| <b>238991.08</b> | Gross | Contractor – Carpenter – Itinerant  | 19 |
| <b>238130.02</b> | Gross | Contractor – Carpenter – Local  | 19 |
| <b>238991.09</b> | Gross | Contractor – Carpentry – Itinerant  | 19 |
| <b>238130.03</b> | Gross | Contractor – Carpentry – Local  | 19 |
| <b>238991.10</b> | Gross | Contractor – Concrete – Itinerant   | 19 |
| <b>238110.01</b> | Gross | Contractor – Concrete – Local   | 19 |
| <b>238991.11</b> | Gross | Contractor – Demolition – Itinerant   | 19 |
| <b>238910</b>    | Gross | Contractor – Demolition – Local   | 19 |
| <b>238991.12</b> | Gross | Contractor – Drywall – Itinerant  | 19 |
| <b>238310.02</b> | Gross | Contractor – Drywall – Local  | 19 |
| <b>238991.13</b> | Gross | Contractor – Electrical - Itinerant   | 19 |
| <b>238210</b>    | Gross | Contractor – Electrical – Local   | 19 |
| <b>238991.14</b> | Gross | Contractor – Excavation – Itinerant   | 19 |
| <b>238910.01</b> | Gross | Contractor – Excavation – Local   | 19 |
| <b>238991.15</b> | Gross | Contractor – Floors – Itinerant   | 19 |
| <b>238330.01</b> | Gross | Contractor – Floors – Local   | 19 |

|                  |       |  |    |
|------------------|-------|--|----|
| <b>236221</b>    | Gross | Contractor – General – Itinerant<br><b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b> | 19 |
| <b>236220</b>    | Gross | Contractor – General – Local<br><b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>     | 19 |
| <b>453998.02</b> | Gross | Firework Stands  | 75 |
| <b>622110</b>    | Gross | General Hospital   | 34 |
| <b>452990</b>    | Gross | General Merchandise Sales  | 42 |
| <b>453220</b>    | Gross | Gift Shop  | 42 |
| <b>453220.01</b> | Gross | Gift Store   | 42 |
| <b>238991.34</b> | Gross | Glass Contractor – Itinerant   | 19 |
| <b>238150.01</b> | Gross | Glass Contractor – Local   | 19 |
| <b>327215</b>    | Gross | Glass Manufacturer   | 41 |
| <b>999111.02</b> | Gross | Going Out of Business License  | 42 |
| <b>713910</b>    | Gross | Golf Club  | 32 |
| <b>713910.01</b> | Gross | Golf Course  | 32 |
| <b>445110</b>    | Gross | Grocery Store  | 42 |
| <b>424490</b>    | Gross | Grocery Wholesaler   | 42 |
| <b>561499.06</b> | Gross | Guard Services<br><b>Must Provide Board Certification: Alabama Security Regulatory Board</b>   | 44 |
| <b>451120</b>    | Gross | Gun Sales  | 49 |
| <b>713940.01</b> | Gross | Gymnasium  | 44 |
| <b>812111.01</b> | Gross | Hair Cut   | 6  |
| <b>812112.02</b> | Gross | Hair Stylist   | 6  |
| <b>316992</b>    | Gross | Handbag Manufacturer   | 41 |
| <b>323119</b>    | Gross | Handbill Printing  | 51 |
| <b>444130.02</b> | Gross | Hardware Store   | 42 |
| <b>423990.02</b> | Gross | Headstones & Monuments   | 17 |
| <b>621498</b>    | Gross | Health and Allied Services   | 51 |
| <b>621498.01</b> | Gross | Health and Outpatient Services   | 51 |
| <b>713940.02</b> | Gross | Health Club  | 18 |
| <b>446191</b>    | Gross | Health Food Store  | 43 |
| <b>812199.02</b> | Gross | Hearing Aid Sales  | 43 |
| <b>238220.02</b> | Gross | Heating & Air Contractor   | 19 |

|           |       |   |    |
|-----------|-------|---|----|
|           |       | Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors   |    |
| 237991.01 | Gross | Heavy Construction – Itinerant<br>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | 19 |
| 237990.01 | Gross | Heavy Construction – Local<br>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board     | 19 |
| 621491    | Gross | HMO Locations   | 44 |
| 451120.01 | Gross | Hobby Shop  | 42 |
| 451120.02 | Gross | Hobby Store   | 42 |
| 442110.01 | Gross | Home Furnishings  | 42 |
| 561499.07 | Gross | Home Security Systems   | 42 |
| 315999    | Gross | Hosiery Manufacturer  | 41 |
| 622110.01 | Gross | Hospital  | 34 |
| 721110    | Gross | Hotel   | 35 |
| 561720.02 | Gross | House Cleaning – External Services  | 42 |
| 561720.03 | Gross | House Cleaning – Maid Services  | 42 |
| 238130.05 | Gross | House Framer  | 19 |
| 236220.03 | Gross | House Mover   | 19 |
| 238320    | Gross | House Painter   | 19 |
| 337129.02 | Gross | Household Furniture Manufacturing   | 41 |
| 493110.02 | Gross | Household Storage Facility  | 43 |
| 114119.05 | Gross | Hunting Camp  | 44 |
| 114119.06 | Gross | Hunting Supplies  | 42 |
| 238991.35 | Gross | HVAC Contractor – Itinerant<br>Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors          | 19 |
| 238220.03 | Gross | HVAC Contractor – Local<br>Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors              | 19 |
| 333990.02 | Gross | HVAC Equipment Manufacturer   | 41 |
| 333990.03 | Gross | Industrial Machine Manufacturer   | 41 |
| 721110.01 | Gross | Inn – as in Hotel or Motel  | 35 |
| 238991.36 | Gross | Insulation Contractor – Itinerant   | 19 |
| 238310.06 | Gross | Insulation Contractor – Local   | 19 |
| 561499.08 | Gross | Insurance Adjusters   | 37 |
| 524210.01 | Gross | Insurance Agent Office Location   | 37 |

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|-----------|-----------|--|----|
| 524128    | State Law | Insurance All Other Coverage <b>STATE LAW</b>  | 37 |
| 524126    | State Law | Insurance Fire Coverage <b>STATE LAW</b>   | 37 |
| 541410    | Gross     | Interior Decorator   | 51 |
| 561499.09 | Gross     | Investigator or Detective  | 51 |
| 525990.01 | Gross     | Investment Agent or Agents   | 12 |
| 523999.02 | Gross     | Investment Brokerage   | 12 |
| 332111    | Gross     | Iron Mill or Manufacturing   | 41 |
| 238991.37 | Gross     | Irrigation Contractor – Itinerant  | 19 |
| 237110.02 | Gross     | Irrigation Contractor – Local  | 19 |
| 561720.04 | Gross     | Janitorial Firm  | 42 |
| 561720.05 | Gross     | Janitorial Service   | 42 |
| 561720.06 | Gross     | Janitorial Supply Company  | 42 |
| 448310    | Gross     | Jewelry Store  | 42 |
| 451212.03 | Gross     | Junk Sales   | 42 |
| 451212.04 | Gross     | Junk Store   | 42 |
| 337129.03 | Gross     | Kitchen Furniture Manufacturer   | 41 |
| 561730    | Gross     | Landscape Service  | 19 |
| 812310    | Gross     | Laundry – Coin Operated  | 40 |
| 812331    | Gross     | Laundry – Linen Service  | 39 |
| 561730.01 | Gross     | Lawn & Yard Mowing   | 19 |
| 811411    | Gross     | Lawn Mower Repair  | 42 |
| 541110.02 | Gross     | Lawyer – Firm License<br>Must Provide Board Certification: Alabama State Bar             | 51 |
| 541110.03 | Gross     | Lawyer – Individual License<br>Must Provide Board Certification: Alabama State Bar       | 51 |
| 316993    | Gross     | Leather Goods Manufacturer   | 41 |
| 531110.00 | Gross     | Lessors of Residential Bldg or Dwellings   | 57 |
| 335211.02 | Gross     | Lighting Products Manufacturer   | 41 |
| 327410    | Gross     | Lime Manufacturer  | 41 |
| 910004.01 | Gross     | Limousine Equipment  | 42 |
| 485320    | Gross     | Limousine Service  | 64 |
| 314129    | Gross     | Linen Manufacturer   | 41 |
| 312141.01 | Gross     | Liquor<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | 7B |

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|------------------|-------|--|----|
| <b>323110</b>    | Gross | Lithographic Printing  | 42 |
| <b>492110.01</b> | Gross | Local Courier Service  | 21 |
| <b>492210.02</b> | Gross | Local Delivery   | 21 |
| <b>999111.01</b> | Gross | Delivery Inside Town Limits  | 21 |
| <b>999111.01</b> | Gross | Delivery Outside Town Limits   | 21 |
| <b>484110</b>    | Gross | Local Moving & Storage   | 70 |
| <b>561499.10</b> | Gross | Locksmiths   | 42 |
| <b>113110.01</b> | Gross | Logging  | 42 |
| <b>484122</b>    | Gross | Long Distance Transportation   | 45 |
| <b>722410.03</b> | Gross | Lounge ( <b>Must also purchase 312121, 312131, 312141</b> )<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b> | 18 |
| <b>316993.01</b> | Gross | Luggage Manufacturer   | 41 |
| <b>541990.02</b> | Gross | Lumber Management and Sales  | 42 |
| <b>722211.01</b> | Gross | Lunchroom<br><b>Must Provide Board Certification: Department of Health Permit</b>  | 60 |
| <b>332111.01</b> | Gross | Machine Shop   | 42 |
| <b>333999</b>    | Gross | Machinery Manufacturer   | 41 |
| <b>423990.03</b> | Gross | Machinery Wholesaler   | 43 |
| <b>561730.02</b> | Gross | Maid Service & Cleaning  | 42 |
| <b>454113</b>    | Gross | Mail Order Sales   | 42 |
| <b>541990.03</b> | Gross | Management Company   | 42 |
| <b>541990.04</b> | Gross | Management Offices   | 42 |
| <b>541990.05</b> | Gross | Management Services  | 42 |
| <b>812113</b>    | Gross | Manicure and Pedicure  | 6  |
| <b>339999</b>    | Gross | Manufacturer Not Elsewhere Classified  | 41 |
| <b>713930</b>    | Gross | Marinas  | 44 |
| <b>238991.38</b> | Gross | Masonry Contractor – Itinerant   | 19 |
| <b>238140.02</b> | Gross | Masonry Contractor – Local   | 19 |
| <b>812199.03</b> | Gross | Massage Parlor   | 42 |
| <b>812199.04</b> | Gross | Massage Therapist  | 51 |
| <b>311991</b>    | Gross | Meat Packing Plant   | 42 |
| <b>311991.01</b> | Gross | Meat Processing Plant  | 42 |
| <b>621491.01</b> | Gross | Medical Centers  | 34 |

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|------------------|-------|--|----|
| <b>339112</b>    | Gross | Medical Manufacturing  | 41 |
| <b>621491.02</b> | Gross | Medical Services – Outpatient  | 52 |
| <b>315999.01</b> | Gross | Men’s Clothing Manufacturer  | 41 |
| <b>332111.02</b> | Gross | Metal Manufacturing Plant  | 41 |
| <b>321999</b>    | Gross | Millwork Manufacturer  | 41 |
| <b>713990.01</b> | Gross | Miniature Golf   | 32 |
| <b>339999.01</b> | Gross | Misc. Manufacturing Plants   | 41 |
| <b>314129.01</b> | Gross | Misc. Textile Manufacturer   | 41 |
| <b>722320.01</b> | Gross | Mobile Food Cart<br><b>Must Provide Board Certification: Department of Health Permit</b>             | 42 |
| <b>453930</b>    | Gross | Mobile Home Dealers  | 43 |
| <b>336213</b>    | Gross | Mobile Home Manufacturers  | 41 |
| <b>236220.04</b> | Gross | Mobile Home Services   | 43 |
| <b>812199.05</b> | Gross | Money Lenders  | 14 |
| <b>522310</b>    | Gross | Mortgage Company   | 14 |
| <b>524310</b>    | Gross | Mortgage Lender  | 14 |
| <b>524310.01</b> | Gross | Mortgage Title Company   | 51 |
| <b>721110.02</b> | Gross | Motel  | 34 |
| <b>336213.01</b> | Gross | Motor Home Manufacturer  | 41 |
| <b>441221</b>    | Gross | Motorcycle Parts   | 42 |
| <b>532230</b>    | Gross | Movie Rental   | 42 |
| <b>512131</b>    | Gross | Movie Theatre  | 68 |
| <b>484110.01</b> | Gross | Moving & Storage   | 70 |
| <b>484210</b>    | Gross | Moving Company   | 70 |
| <b>712110</b>    | Gross | Museums  | 44 |
| <b>711130</b>    | Gross | Music Center   | 43 |
| <b>812113.01</b> | Gross | Nails  | 6  |
| <b>211111</b>    | Gross | Natural Gas Wells  | 31 |
| <b>441110.02</b> | Gross | New Car Dealer<br><b>Must Provide Board Certification: Revenue Department - Regulatory License</b>   | 4  |
| <b>441229</b>    | Gross | New Truck Dealer<br><b>Must Provide Board Certification: Revenue Department - Regulatory License</b> | 4  |
| <b>451212.05</b> | Gross | News Stand   | 46 |



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|-----------|-------|---|----|
| 511110    | Gross | Newspaper Publisher   | 46 |
| 722410.04 | Gross | Night Club ( <b>Must also purchase 312121, 312131, 312141</b> )<br>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | 18 |
| 453220.02 | Gross | Novelty Sales   | 42 |
| 453220.03 | Gross | Novelty Store   | 42 |
| 623110.03 | Gross | Nursery & Day Care<br>Must Provide Board Certification: Department of Human Resources   | 51 |
| 111998.04 | Gross | Nursery & Garden  | 42 |
| 623312.02 | Gross | Nursing Home<br>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators                                       | 34 |
| 337214    | Gross | Office Furniture Manufacturer   | 41 |
| 910005    | Gross | Office Location Only License  | 42 |
| 324191    | Gross | Oil & Grease  | 31 |
| 211111.01 | Gross | Oil Wells   | 31 |
| 446130    | Gross | Optician Retail Center  | 42 |
| 621320    | Gross | Optometrist – Individual License<br>Must Provide Board Certification: Optometry Board   | 52 |
| 332999    | Gross | Ornamental Iron Shop  | 42 |
| 621498.02 | Gross | Outpatient Care Centers – All Types   | 34 |
| 445310    | Gross | Package Store ( <b>Must also purchase 312122, 312131.01, 312141</b> )   | 43 |
| 325998.02 | Gross | Paint Manufacturer  | 41 |
| 238320.01 | Gross | Painter   | 51 |
| 238991.39 | Gross | Painting contractor – Itinerant   | 19 |
| 238320.02 | Gross | Painting Contractor - Local   | 19 |
| 812990.01 | Gross | Palm Reader   | 51 |
| 322299    | Gross | Paper Converted Products Manufacturing  | 41 |
| 322299.01 | Gross | Paper Mill  | 42 |
| 424920    | Gross | Paper Products Wholesaler   | 43 |
| 812930    | Gross | Parking Lot   | 47 |
| 441310.02 | Gross | Parts Store   | 42 |
| 722320.02 | Gross | Party Caterer   | 42 |
| 238991.40 | Gross | Paving Contractor – Itinerant   | 19 |
| 236220.05 | Gross | Paving Contractor – Local   | 19 |

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| <b>324121.03</b> | Gross | Paving Products manufacturer  | 41 |
| <b>522298</b>    | Gross | Pawn Shop   | 43 |
| <b>454392</b>    | Gross | Peddlers License – Itinerant  | 2  |
| <b>454391</b>    | Gross | Peddlers License – Local  | 2  |
| <b>812199.06</b> | Gross | Personal Services   | 51 |
| <b>493110.03</b> | Gross | Personal Storage Facilities   | 42 |
| <b>561710.01</b> | Gross | Pest Control Company<br><b>Must Provide Board Certification: Department of Agriculture and Industries</b>   | 42 |
| <b>325998.03</b> | Gross | Pesticide Plant   | 42 |
| <b>453910</b>    | Gross | Pet Grooming  | 42 |
| <b>453910.01</b> | Gross | Pet Store   | 42 |
| <b>541921</b>    | Gross | Photographer Services   | 42 |
| <b>541921.01</b> | Gross | Photographer Studio   | 52 |
| <b>621111.02</b> | Gross | Physician – Firm License<br><b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>       | 52 |
| <b>621111.03</b> | Gross | Physician – Individual License<br><b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b> | 43 |
| <b>541990.06</b> | Gross | Physician Supplies  | 42 |
| <b>541990.07</b> | Gross | Piano Tuner   | 42 |
| <b>512131.01</b> | Gross | Picture Show  | 68 |
| <b>451120.03</b> | Gross | Pistols & Firearms  | 49 |
| <b>238991.41</b> | Gross | Plumbing Contractor – Itinerant<br><b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>                 | 19 |
| <b>238220.04</b> | Gross | Plumbing Contractor – Local<br><b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>                     | 19 |
| <b>713990.02</b> | Gross | Pool hall   | 9  |
| <b>910002</b>    | Gross | Pool hall – Individual Table Fee  | 9  |
| <b>561730.03</b> | Gross | Pool Services   | 42 |
| <b>541921.02</b> | Gross | Portrait Photographer   | 42 |
| <b>327124</b>    | Gross | Pottery   | 42 |
| <b>112990.03</b> | Gross | Poultry   | 42 |
| <b>221122.01</b> | Gross | Power Company Utilities   | 44 |
| <b>336213.02</b> | Gross | Prefabricated Mobile Homes  | 42 |

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|------------------|-----------|---|----|
| <b>561730.04</b> | Gross     | Pressure Washing – Individual or Firm   | 42 |
| <b>323114</b>    | Gross     | Printing  | 42 |
| <b>511199</b>    | Gross     | Printing Company  | 42 |
| <b>454392.01</b> | Gross     | Produce & Fruit Dealers – Itinerant   | 42 |
| <b>454391.01</b> | Gross     | Produce & Fruit Dealers – Local   | 42 |
| <b>541990.08</b> | Gross     | Professional Services N.E.C.  | 42 |
| <b>622210</b>    | Gross     | Psychiatric Hospital  | 34 |
| <b>541990.09</b> | Gross     | Public Relations  | 51 |
| <b>511199.01</b> | Gross     | Publishing Company  | 42 |
| <b>322299.02</b> | Gross     | Pulp Mill   | 41 |
| <b>713990.03</b> | Gross     | Putt Putt Golf  | 32 |
| <b>323114.01</b> | Gross     | Quick Printing  | 42 |
| <b>811118.03</b> | Gross     | Radiator Repair   | 42 |
| <b>515112</b>    | Gross     | Radio Station   | 54 |
| <b>482110</b>    | State Law | Railroads <b>STATE LAW</b>  | 55 |
| <b>112990.04</b> | Gross     | Raising Chickens  | 44 |
| <b>112990.05</b> | Gross     | Ranching  | 44 |
| <b>531210</b>    | Gross     | Real Estate Agent   | 56 |
| <b>531320</b>    | Gross     | Real Estate Appraisers  | 56 |
| <b>531210.01</b> | Gross     | Real Estate Broker  | 56 |
| <b>531210.02</b> | Gross     | Real Estate Office  | 56 |
| <b>512210</b>    | Gross     | Recording Studio  | 54 |
| <b>621498.03</b> | Gross     | Recovery or Rehabilitation Center   | 34 |
| <b>532310.01</b> | Gross     | Recreational Vehicle Rental   | 42 |
| <b>238991.42</b> | Gross     | Refrigeration Service Company – Itinerant<br><b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b> | 19 |
| <b>236220.06</b> | Gross     | Refrigeration Service Company – Local<br><b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>     | 19 |
| <b>621490</b>    | Gross     | Rehabilitation or Recovery Center   | 34 |
| <b>532310.02</b> | Gross     | Rent of Lease Trailers  | 58 |
| <b>532310.03</b> | Gross     | Rent or Lease Automobile  | 5  |
| <b>532310.04</b> | Gross     | Rent or Lease Tangible Property   | 58 |

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| <b>532310.05</b> | Gross | Rent or Lease Trucks  | 5  |
| <b>811412.01</b> | Gross | Repair Services Not elsewhere Classified  | 59 |
| <b>325998.04</b> | Gross | Resin Plant   | 41 |
| <b>623312.03</b> | Gross | Rest Home   | 34 |
| <b>722110.01</b> | Gross | Restaurant<br><b>Must Provide Board Certification: Department of Health Permit</b>                                  | 60 |
| <b>238160.03</b> | Gross | Roofer  | 51 |
| <b>238991.43</b> | Gross | Roofing Contractor – Itinerant  | 19 |
| <b>238160.04</b> | Gross | Roofing Contractor – Local  | 19 |
| <b>324199</b>    | Gross | Roofing Products Manufacturer   | 41 |
| <b>721310.01</b> | Gross | Rooming House   | 34 |
| <b>326291.01</b> | Gross | Rubber Belts, Hoses, Pipes  | 42 |
| <b>326291.02</b> | Gross | Rubber Products Manufacturer  | 41 |
| <b>314110</b>    | Gross | Rug manufacturer  | 41 |
| <b>721214</b>    | Gross | RV Park   | 57 |
| <b>532310.06</b> | Gross | RV Rental   | 42 |
| <b>236220.07</b> | Gross | Sandblasting Service  | 19 |
| <b>517410</b>    | Gross | Satellite Dish Dealers  | 42 |
| <b>521111.02</b> | Gross | Savings & Loan ATM or Branch  | 14 |
| <b>521111.03</b> | Gross | Savings & Loan Branch   | 14 |
| <b>521110.01</b> | Gross | Savings & Loan Main Office  | 14 |
| <b>811412.02</b> | Gross | Saw Sharpening  | 42 |
| <b>321999.01</b> | Gross | Sawmill   | 41 |
| <b>611699.01</b> | Gross | Schools Not Elsewhere Classified  | 61 |
| <b>323114.02</b> | Gross | Screen Printing   | 42 |
| <b>561499.11</b> | Gross | Secretarial Firm  | 51 |
| <b>561499.12</b> | Gross | Secretarial Service   | 51 |
| <b>523999.03</b> | Gross | Securities Broker<br><b>Must Provide Board Certification: Alabama Securities Commission</b>                         | 14 |
| <b>561499.13</b> | Gross | Security & Alarm Company<br><b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b> | 42 |
| <b>111998.05</b> | Gross | Seed Store  | 42 |
| <b>562991</b>    | Gross | Septic Tank Services  | 31 |

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|------------------|-------|---|----|
| <b>221310.02</b> | Gross | Sewer Utilities                         | 42 |
| <b>112990.06</b> | Gross | Sheep Farm                              | 44 |
| <b>238991.44</b> | Gross | Sheet metal Contractor – Itinerant      | 19 |
| <b>238160.05</b> | Gross | Sheet metal Contractor – Local          | 19 |
| <b>238991.45</b> | Gross | Sheetrock Contractor – Itinerant        | 19 |
| <b>238310.07</b> | Gross | Sheetrock Contractor - Local            | 19 |
| <b>238310.08</b> | Gross | Sheetrock Man                           | 19 |
| <b>336611</b>    | Gross | Ship Builder                            | 19 |
| <b>488510.01</b> | Gross | Shipping Office                         | 42 |
| <b>316993.02</b> | Gross | Shoe Manufacturer                       | 41 |
| <b>811430</b>    | Gross | Shoe Repair                             | 42 |
| <b>448210.01</b> | Gross | Shoe Store                              | 42 |
| <b>326291.03</b> | Gross | Shrink Wrap Manufacturer                | 41 |
| <b>238160.06</b> | Gross | Siding Company                          | 43 |
| <b>238991.46</b> | Gross | Siding Contractor – Itinerant           | 19 |
| <b>238160.07</b> | Gross | Siding Contractor – Local               | 19 |
| <b>487990.02</b> | Gross | Sightseeing Service by Air              | 51 |
| <b>487110</b>    | Gross | Sightseeing Service by Land             | 51 |
| <b>487990.03</b> | Gross | Sightseeing Service by Special Trans    | 51 |
| <b>487210</b>    | Gross | Sightseeing Service by Water            | 51 |
| <b>236220.08</b> | Gross | Sign Painter                            | 42 |
| <b>236220.09</b> | Gross | Sign Painting                           | 42 |
| <b>238991.47</b> | Gross | Site Development Contractor – Itinerant | 19 |
| <b>238910.06</b> | Gross | Site Development Contractor – Local     | 19 |
| <b>335211.03</b> | Gross | Small Appliance Manufacturer            | 41 |
| <b>811412.03</b> | Gross | Small Appliance Repair                  | 42 |
| <b>722213</b>    | Gross | Snack Bar                               | 42 |
| <b>325998.05</b> | Gross | Soap Manufacturer                       | 41 |
| <b>624190</b>    | Gross | Social Assistance Centers – All Types   | 34 |
| <b>312212.02</b> | Gross | Soft Drink Company                      | 42 |
| <b>312212.03</b> | Gross | Soft Drink Distributor                  | 42 |
| <b>511210</b>    | Gross | Software Developer                      | 42 |

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| 511210.01 | Gross | Software Sales   | 42 |
| 454392.02 | Gross | Solicitors Permit  | 2  |
| 512131.02 | Gross | Sound Studio   | 44 |
| 622310    | Gross | Special Care Hospital  | 34 |
| 711310    | Gross | Special Events and/or Activities   | 25 |
| 451110    | Gross | Sporting Good Store  | 42 |
| 711211    | Gross | Sports Agents  | 51 |
| 711211.01 | Gross | Sports Centers   | 43 |
| 711410    | Gross | Sports Promoters   | 51 |
| 711211.02 | Gross | Sports Teams   | 51 |
| 611620    | Gross | Sports Training School   | 61 |
| 323114.03 | Gross | Stationary & Printing  | 42 |
| 238991.48 | Gross | Steel Erection Contractor – Itinerant  | 19 |
| 238991.49 | Gross | Stone Contractor – Itinerant   | 19 |
| 238140.03 | Gross | Stone Contractor – Local   | 19 |
| 493120    | Gross | Storage Facility – Cold  | 42 |
| 493110.04 | Gross | Storage Facility – Commercial  | 42 |
| 493110.05 | Gross | Storage Facility – Distribution Center   | 42 |
| 493110.06 | Gross | Storage Facility – Personal Storage  | 42 |
| 493120.01 | Gross | Storage Facility – Refrigerated  | 42 |
| 622210.01 | Gross | Substance Abuse Center   | 34 |
| 452910    | Gross | Super Center Retailer  | 42 |
| 452910.01 | Gross | Super Store Retailer   | 42 |
| 621111.04 | Gross | Surgeon – Firm License<br>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama       | 52 |
| 621111.05 | Gross | Surgeon – Individual License<br>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama | 52 |
| 622110.02 | Gross | Surgical Centers   | 34 |
| 541360    | Gross | Surveyor – Firm License<br>Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board                         | 51 |
| 541360.01 | Gross | Surveyor – Individual License<br>Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board                   | 51 |
| 812199.07 | Gross | Tanning Beds   | 51 |

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|-----------|-----------|---|----|
| 812199.08 | Gross     | Tanning Salon   | 42 |
| 812199.09 | Gross     | Tattoo Parlor   | 42 |
| 541219.01 | Gross     | Tax & Bookkeeping Service   | 51 |
| 485310    | Gross     | Taxi Cab Company  | 64 |
| 910004.02 | Gross     | Taxi Cabs   | 64 |
| 517212    | Gross     | Telephone Cellular, Wireless, Paging  | 67 |
| 517910    | State Law | Telephone Local <b>STATE LAW</b>  | 67 |
| 513320    | State Law | Telephone Long Distance <b>STATE LAW</b>  | 67 |
| 517310    | Gross     | Telephone Resellers of Service  | 42 |
| 811219    | Gross     | Television Repair   | 42 |
| 515120.01 | Gross     | Television Station  | 42 |
| 561499.14 | Gross     | Temporary Help/Employment   | 42 |
| 561710.02 | Gross     | Termite & Pest Control<br><b>Must Provide Board Certification: Department of Agriculture and Industries</b> | 42 |
| 313112.03 | Gross     | Textile Plant or Mill   | 42 |
| 512131.03 | Gross     | Theatre or Theatres   | 68 |
| 327121    | Gross     | Tile Manufacturer   | 41 |
| 113110.02 | Gross     | Timber Management   | 42 |
| 113110.03 | Gross     | Timber Sales  | 42 |
| 113110.04 | Gross     | Timber Track Operations   | 42 |
| 326291.04 | Gross     | Tire Manufacturing  | 41 |
| 561499.15 | Gross     | Title Company   | 42 |
| 522298.01 | Gross     | Title Pawn Location   | 42 |
| 451120.04 | Gross     | Toy Store   | 42 |
| 336212    | Gross     | Trailer Manufacturer  | 41 |
| 721214.01 | Gross     | Trailer Park  | 57 |
| 532310.07 | Gross     | Trailer Rental  | 57 |
| 611699.02 | Gross     | Training Facilities   | 61 |
| 611699.03 | Gross     | Training Schools  | 61 |
| 562998    | Gross     | Trash Collection  | 42 |
| 910004.03 | Gross     | Trash Collection Equipment Fee  | 42 |
| 561499.16 | Gross     | Travel Agent  | 42 |

|           |       |   |   |
|-----------|-------|---|---|
| 561499.17 | Gross | Travel Company  | 42  |
| 721214.02 | Gross | Travel Park   | 42  |
| 561499.18 | Gross | Travel Service  | 42  |
| 999111.03 | Gross | Tree Pruning  | 19  |
| 999111.04 | Gross | Tree Service  | 19  |
| 811118.04 | Gross | Truck Maintenance   | 42  |
| 336120    | Gross | Truck Manufacturer  | 41  |
| 532310.08 | Gross | Truck Rental  | 5   |
| 811118.05 | Gross | Truck Repair  | 42  |
| 484220.00 | Gross | Trucking Local – Specialized Freight  | \$75 plus 1/6 of 1% (.1667%) on all gross receipts. |
| 484230.01 | Gross | Trucking Terminal or Depot <b>STATE LAW</b>   |   |
| 321999.02 | Gross | Truss Manufacturing   | 41  |
| 812210.01 | Gross | Undertaker<br>Must Provide Board Certification: Board of Funeral Services   | 29  |
| 999111.05 | Gross | Use of Streets License  | 25  |
| 441120.01 | Gross | Used Car Lot<br>Must Provide Board Certification: Revenue Department - Regulatory License                         | 4   |
| 451212.06 | Gross | Used Merchandise Sales  | 42  |
| 441229.01 | Gross | Used Truck Sales<br>Must Provide Board Certification: Revenue Department - Regulatory License                     | 4   |
| 221122.02 | Gross | Utilities – Electric Company  | 44  |
| 221210.01 | Gross | Utilities – Gas Company   | 44  |
| 811219.01 | Gross | VCR Repair  | 42  |
| 425120    | Gross | Vehicle Wholesaler<br>Must Provide Board Certification: Revenue Department - Regulatory License                   | 43  |
| 910001    | Gross | Vending Machines – Number of Machines   | 71  |
| 454210    | Gross | Vending Machines Sales  | 71  |
| 541940    | Gross | Veterinarian – Firm License<br>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board       | 51  |
| 541940.01 | Gross | Veterinarian – Individual License<br>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board | 51  |
| 334419.04 | Gross | Video Equipment Manufacturer  | 41  |
| 532230.01 | Gross | Video Rental  | 41  |



|                  |       |   |          |
|------------------|-------|---|----------|
| <b>811219.02</b> | Gross | Video Repair  | 41       |
| <b>532230.02</b> | Gross | Video Store   | 42       |
| <b>238320.03</b> | Gross | Wall paper Contractor   | 19       |
| <b>493110.07</b> | Gross | Warehouse and Warehousing   | 72       |
| <b>910004.04</b> | Gross | Waste management Service Equipment Fee  | 42       |
| <b>562998.01</b> | Gross | Waste Management Services   | 42       |
| <b>999111.06</b> | Gross | Watchman Service  | 51       |
| <b>483212.01</b> | Gross | Water Transportation Company  | 45       |
| <b>812191.02</b> | Gross | Weight Loss Center  | 42       |
| <b>238991.50</b> | Gross | Well Drilling Contractor – Itinerant  | 19       |
| <b>237110.03</b> | Gross | Well Drilling Contractor – Local  | 19       |
| <b>424710</b>    | Gross | Wholesale Gasoline Distributor  | 43       |
| <b>423990.05</b> | Gross | Wholesale Trade – Durable Goods   | 43       |
| <b>424990.02</b> | Gross | Wholesale Trade – Non-Durable   | 43       |
| <b>312132.01</b> | Flat  | Wine & Beer Wholesaler<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b> | 7B       |
| <b>312132.02</b> | Flat  | Wine distributor<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>       | \$275.00 |
| <b>312131</b>    | Flat  | Wine-off premise<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>       | 7B       |
| <b>312131.01</b> | Flat  | Wine-on/off premise<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>    | 7B       |
| <b>312212.04</b> | Gross | Winery<br><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>                 | 7        |
| <b>332111.03</b> | Gross | Wire Extruder or Manufacturer   | 41       |
| <b>315999.02</b> | Gross | Women’s Accessories Manufacturer  | 41       |
| <b>315999.03</b> | Gross | Women’s Clothes Manufacturer  | 41       |
| <b>321999.03</b> | Gross | Wood Manufacturing Plant  | 42       |
| <b>321999.04</b> | Gross | Wood Preserving   | 42       |
| <b>999222</b>    | Gross | Wrecker Company   | 42       |
| <b>999111.07</b> | Gross | Wrecker Company Equipment Fee   | 42       |
| <b>238991.51</b> | Gross | Wrecking Contractor – Itinerant   | 19       |
| <b>238910.07</b> | Gross | Wrecking Contractor – Local   | 19       |

# Calculation Information

## CALCULATION EXAMPLES

For your convenience the Town of Vance has made example formulas to help you figure the amount you are to pay when a payment percentage of gross receipts is required. Please choose the formula that applies to you.

### EXAMPLE FORMULAS:

For 1/8 of 1 % gross receipts

$$\$40,000.00 \text{ (gross)} \times .01 \text{ (one percent)} = \$400.00 \times .125 \text{ (1/8 of 1 \% of gross)} = \$50.00$$

For 1/6 of 1 % gross receipts

$$\$40,000.00 \text{ (gross)} \times .01 \text{ (one percent)} = \$400.00 \times .1667 \text{ (1/6 of 1 \% of gross)} = \$66.68$$

For 1/40 of 1 % of gross receipts

$$\$40,000.00 \text{ (gross)} \times .01 \text{ (one percent)} = \$400.00 \times .025 \text{ (1/40 of 1 \% of gross)} = \$10.00$$

For 11/40 of 1 % of gross receipts

$$\$40,000.00 \text{ (gross)} \times .01 \text{ (one percent)} = \$400.00 \times .275 \text{ (11/40 of 1 \% of gross)} = \$110.00$$

For 1/5 of 1 % of gross receipts

$$\$40,000.00 \text{ (gross)} \times .01 \text{ (one percent)} = \$400.00 \times .2 \text{ (1/5 of 1 \% of gross)} = \$80.00$$

For 1/15 of 1 % of gross receipts

$$\$40,000.00 \text{ (gross)} \times .01 \text{ (one percent)} = \$400.00 \times .066 \text{ (1/15 of 1 \% of gross)} = \$26.40$$

For 1/30 of 1 % of gross receipts

$$\$40,000.00 \text{ (gross)} \times .01 \text{ (one percent)} = \$400.00 \times .033 \text{ (1/30 of 1 \% of gross)} = \$13.20$$

**1. ADVERTISING** - Each person engaged in the business of advertising, by whatever means shall pay a license fee of---\$35.00

In addition to the above base license fee, each person so engaged shall pay an amount equal to 1/6 of 1 percent (.1667 %) ) of the gross receipts derived from such business.

## **2. AGENTS -**

(a) Soliciting sale of books----\$75.00

(See ordinance concerning application)

(b) Soliciting sale of merchandise. Each and every person, firm, corporation or association who engages in the business of selling or taking orders for sale, at retail, of any shoes, clothing, or wearing apparel, fruit trees, decorative trees, shrubbery, watches, jewelry, silverware, crockery, furniture, radios or radio equipment, pianos or other musical instruments, perfume, flavoring extracts, liniments, soap or toilet articles, coffee, tea and all other merchandise, unless same are or have been taken from a stock of good upon which an ad valorem tax has been paid to the County of Tuscaloosa and the Town of Vance or from a stock of goods which has been assessed for ad valorem taxes for the County of Tuscaloosa and the Town of Vance--\$75.00

(c) Soliciting orders for photographs, portraits, picture frames or other articles to be sold to consumers on which there is a license being paid by merchants or dealer- \$75.00

(d) Taking measurements of men's wearing apparel, where neither such agent nor his principal is carrying on a licensed business in said Town--\$75.00

(e) All other types of agents----\$75.00

**3. TRANSIENT DEALERS** - All transient dealers as hereinafter defined by paragraph (A) of Section 3 shall pay a license based on the following schedule:

If anticipated sales are:

- \$10,000.00 or less-----\$125.00
- More than \$10,000.00 but less than \$25,000.00---\$ 240.00
- More than \$25,000.00 but less than \$50,000.00---\$ 350.00
- More than \$50,000.00 but less than \$100,000.00--- \$ 480.00
- Over \$100,000.00-----\$ 600.00
- Plus 1/8 of 1 % of gross receipts, less returns, over \$100,000.00

(a) Definitions: The words “transient dealers” for the purpose of this section shall mean and include all persons, both principals and agents, who engage or conduct in this Town either in one locality or in traveling from place to place, a temporary or transient business of selling or solicitation orders for the sale of goods, wares, or merchandise with the intention of continuing in said business in said Town of a period of not more than 180 days, and who rent, lease, use or occupy, either in whole or in part, for the purpose of carrying on such business use, any room or privately owned building, any lot or parcel of land, any motor vehicle including trucks or semi-trailers for the exhibition and sale of such goods, wares, merchandise, but the provisions of this section shall not apply to sales of food or agricultural produce, peddlers, or sales of novelties otherwise licensed under this code and where stock or anticipated sales are valued or anticipated at \$2,000.00 or less or to sales made to dealers by commercial travelers or selling agents in the usual course of business, no to bona fide sales of goods, wares, or merchandise for future delivery in interstate commerce, where either no measurements or design specifications are made or prepared in the town, or where no payment or deposit is collected in the Town as a condition for the placement of orders, or where no license may be collected under the provisions of the Constitution or laws of the United States, nor to any sales of goods, wares or merchandise on the grounds of any agriculture society during the continuance of any annual fair held by such society nor any sales by societies acting for charities, religious or public purposes.

(b). Reports of Sales: All transient dealers shall make a verified report of sales within seven (7) days of the close of business.

**4. AUTOMOBILE DEALERS** - Each person engaged in the business of buying, selling or trading new or used trucks, automobiles, mobile homes, industrial and farm tractors, and equipment shall pay a license fee of-----\$250.00

Plus an additional amount equal to 1/6 of 1 % of gross receipts. Gross receipts shall mean the entire receipts of the business including all receipts from government sales or sales outside of the town of Vance except as provided herein. Gross receipts shall not include used automobiles taken in trade or a series of trades as credit or part payment on the sale of a new or used vehicle, the amount reported being the net trade difference, and a deduction shall be allowed for federal excise tax, wholesale parts, sales, labor freight on new automobiles, and for the repossession of automobiles, such deduction for repossessions being based on the unpaid taxable price remaining at the time of repossession.

This schedule shall not apply to the sale of motorcycles, motorbikes, lawn mowers and garden tractors.

Each person engaged in the business of buying, selling or trading used trucks or automobiles only shall pay an annual license fee of-----\$100.00

Plus a percentage of gross receipts as required above.

**5. AUTOMOBILE OR TRUCK RENTAL** - Each person engaged in the business of rental or leasing automobiles or trucks shall pay a license fee as follows:

- For each automobile or truck-----\$25.00
- For each automobile or truck rented by contract specifying the rental of five (5) or more vehicles on a fleet basis for a period of twelve (12) months or more---\$15.00

Provided, however, that such rate shall not be available except in cases where at some particular time during the proceeding year, the total of five (5) or more vehicles were actually leased or rented at any one time.

**6. BARBER SHOP - BEAUTY SHOP** - Each person operating a barber shop or beauty shop shall pay a license fee in accordance with the number of chairs or beauty operators therein as follows:

For one barber chair or beauty operator-----\$40.00

Email: [businesslicensesupport@avenuinights.com](mailto:businesslicensesupport@avenuinights.com) Toll Free Phone: (800) 556-7274

Town of Vance Business License Fee Schedule v.2019-06-24



## 7. BEVERAGES, ALCOHOLIC

### A. Definitions:

- (1) "Alcoholic Beverages" as used herein, shall mean any alcoholic, spirituous, vinous, fermented or other alcoholic beverages, or combination of liquors and mixed liquor, a part of which is spirituous, vinous, preparations or mixtures intended for beverage purpose, which contain 1/2 of 1 % or more of alcohol by volume, and shall include liquor, beer or wine, both fortified and table wine.
- (2) "Beer" as used herein, shall mean any beer, lager beer, ale, porter, or brewed beverage or similar fermented malt liquor containing 1/2 of 1 % or more of alcohol by volume and not in excess of 4 % alcohol by weight and 5 % by volume, by whatever name the same may be called, or as thereafter defined under Alabama Code Section 28-3A-2 (1975) and any amendments thereto.
- (3) "Carton" as used herein, shall mean the package or container or containers in which alcoholic beverages are originally packaged for shipment to market by the manufacturer or its designed representatives or the importer.
- (4) "Container" as used herein, shall mean the single bottle, can, keg, bag, or other receptacle, not in a carton, in which alcoholic beverages are originally packaged for the market by the manufacturer or importer and from which the alcoholic beverages are consumed by or dispensed to the public.
- (5) "Importer" as used herein, shall mean any person, association, or corporation engaged in importing alcoholic beverages, liquor, wine or beer, manufactured outside the United States of America into this Town for sale or distribution in the Town or State.
- (6) "Liquor" as used herein, shall mean any alcoholic, spirituous, vinous, fermented or other alcoholic beverage, or combination of liquors and mixed liquor, a part of which is spirituous, fermented, vinous, or otherwise alcoholic, and all other drinks and drinkable liquids, preparations or mixtures intended for beverage purposes, which contain 1/2 of 1 % or more of alcohol by volume, except beer.
- (7) "Lounge" as used herein, shall mean a reputable place licensed as a lounge, operated by a responsible person of good reputation and habitually and principally used for the purpose of preparing and serving alcoholic beverages for the public to consume on the premises.
- (8) "Manufacturer" a used herein, shall mean any person, association or corporation engaged in the producing, bottling, compounding of alcoholic beverages, liquor, beer or wine in this Town or for sale or for distribution in this Town.
- (9) "Meal" as used herein, shall mean a diversified selection of food, some of which is not susceptible of being consumed in the absence of at least some articles of tableware and which cannot be conveniently consumed while one is standing or walking about.
- (10) "Restaurant" as used herein, shall mean a reputable place licensed as a restaurant, operated by a responsible person of good reputation and habitually and principally used for the purpose of preparing and serving meals for the public to consume on the premises.
- (11) "Retailer" as used herein, shall mean any person licensed by the Town to engage in the retail sale of any alcoholic beverages to the consumer.
- (12) "Wholesaler" as used herein, shall mean any person licensed by the Town to engage in the sale and distribution of table wine and beer, or either of them, within the Town, at wholesale only, to be sold by export or to retail license holder or other wholesale licenses or others within this Town lawfully authorized to sell table wine, and beer, or either of them, and any other alcoholic beverages as provided for under Alabama law, for the purpose of resale only.
- (13) "Wine" as used herein, shall mean all beverages made from the fermentation of fruits, berries or grapes, with or without added spirits, and produced in accordance with the laws and regulations of the United States, and of the State of Alabama, containing not more than 24% alcohol by volume, and shall include all sparkling wines, carbonated wines, special nature wines, rectified wines, vermouths, vinous beverages, vinous liquors and like products.
- (14) "Fortified Wines" as used herein, shall mean any wine containing more than 14 % alcohol by volume, but not more than 24 %.

(15) "Table Wine" as used herein, shall mean any wine containing not more than 14 % alcohol by volume.

B. SALE OF:

(1) All business establishments engaged in the sale of beer shall pay a license fee to the Town of Vance as follows:

|   |          |
|---|----------|
| Brew Pub-----   | \$500.00 |
| Beer and wine wholesaler-----                                       | \$375.00 |
| Beer wholesalers-----   | \$275.00 |
| Retail beer for on-premises consumption and off-premise permit----- | \$75.00  |
| Retail beer for off-premises consumption only-----                  | \$50.00  |

Said license fee shall increase at a rate of one-half (1/2) of any increase subsequently imposed by the State of Alabama after the effective date of this Code. In no event shall the license under this section of this Code exceed one-half (1/2) of the license fee charged by the State of Alabama. In addition, any such wholesaler shall pay such additional excise tax imposed by the Legislature for a local municipality and shall remit said tax to the Finance Department for all beer sold at wholesale within the corporate limits or police jurisdiction of the Town of Vance, as such comparable beer excise tax is paid to the State or County of Tuscaloosa.

(2) All Business establishments engaged in the sale of liquor shall pay a license fee to the Town of Vance as follows:

|  |          |
|--|----------|
| Lounge - liquor-----   | \$600.00 |
| Retail liquor for off-premises consumption only (businesses other than those operated by the Alabama Alcoholic Beverage Control Board and where otherwise permitted by Alabama law)<br>----- | \$50.00  |
| Retail liquor for on-premises consumption only -----   | \$ 50.00 |

The lounge liquor license covers all alcoholic beverages sold, including, but not limited to beer, wine and liquor.

And in addition thereto, effective as of March 1, 1997, and each month thereafter, each retailer and each person engaged in the business of selling at retail liquor for on - or off premises consumption, shall pay an additional amount of license equal to five percent (5%) of the total sales price of all liquor sold during the preceding month of February, 1997, and for each month thereafter. The amount of such additional license tax shall be paid on or before the 15th day of the month next succeeding the month during which such purchase was made.

And, further provided in addition thereto, effective as of March 1, 1997, and each month thereafter, each wholesaler and each person engaged in the business of selling liquor at wholesale, shall pay an additional amount of license equal to one - eighth of one percent (.125 %) of the total sales price of all liquor sold during the preceding month of February, 1997, and for each month thereafter. The amount of such additional license tax shall be paid on or before the 15th day of the month next succeeding the month during which such purchase was made.

The license herein levied shall be in addition to every other license; provided that the amount of gross sales of liquor at retail shall be excluded in determining the amount of any other license based on gross sales or receipts. The license herein levied shall be applicable to retailers and wholesalers of liquor in the same amounts whether such retailer or wholesaler is located within the Town limits or police jurisdiction of Town. The fixed annual wholesaler and retailer license fee shall be paid before the first commencing in such business and thereafter shall be due and payable on January 1, and delinquent after the last day of February of each calendar year.

(3) All business establishments engaged in the sale of wine shall pay a license fee to the Town of Vance as follows:

|   |          |
|---|----------|
| Wine and beer wholesalers -----                                     | \$375.00 |
| Wine wholesaler-----  | \$275.00 |
| Retail wine for on-premises consumption and off premise permit----- | \$75.00  |
| Retail wines sales for off-premises consumption only-----           | \$50.00  |

Said license fee shall increase at a rate of one-half (1/2) of any increase subsequently imposed by the State of Alabama after the effective date of this Code. In no event shall the license under this section of this Code exceed one - half (1/2) of the license fee charged by the State of Alabama. In addition, any such wholesaler shall pay such additional excise tax imposed by the Legislature for a local municipality and shall remit said tax to the Finance Department for all wine sold at wholesale within the corporate limits or police jurisdiction of the Town of Vance, as such comparable wine excise tax is paid to the State or County of Tuscaloosa.

## 7. BEVERAGES, ALCOHOLIC continued

### B. SALE OF:

(1) All business establishments engaged in the sale of beer shall pay a license fee to the Town of Vance as follows:

Brew Pub-----\$500.00  
Beer and wine wholesaler-----\$375.00  
Beer wholesalers----- \$275.00  
Retail beer for on-premises consumption and off-premise permit----\$75.00  
Retail beer for off-premises consumption only-----\$50.00

Said license fee shall increase at a rate of one-half (1/2) of any increase subsequently imposed by the State of Alabama after the effective date of this Code. In no event shall the license under this section of this Code exceed one-half (1/2) of the license fee charged by the State of Alabama. In addition, any such wholesaler shall pay such additional excise tax imposed by the Legislature for a local municipality and shall remit said tax to the Finance Department for all beer sold at wholesale within the corporate limits or police jurisdiction of the Town of Vance, as such comparable beer excise tax is paid to the State or County of Tuscaloosa.

(2) All Business establishments engaged in the sale of liquor shall pay a license fee to the Town of Vance as follows:

Lounge - liquor-----\$600.00  
Retail liquor for off-premises consumption only (businesses other than those operated by the Alabama Alcoholic Beverage Control Board and where otherwise permitted by Alabama law) -----\$50.00  
Retail liquor for on-premises consumption only -----\$ 50.00

The lounge liquor license covers all alcoholic beverages sold, including, but not limited to beer, wine and liquor.

And in addition thereto, effective as of March 1, 1997, and each month thereafter, each retailer and each person engaged in the business of selling at retail liquor for on - or off premises consumption, shall pay an additional amount of license equal to five percent (5%) of the total sales price of all liquor sold during the preceding month of February, 1997, and for each month thereafter. The amount of such additional license tax shall be paid on or before the 15th day of the month next succeeding the month during which such purchase was made.

And, further provided in addition thereto, effective as of March 1, 1997, and each month thereafter, each wholesaler and each person engaged in the business of selling liquor at wholesale, shall pay an additional amount of license equal to one - eighth of one percent (.125 %) of the total sales price of all liquor sold during the preceding month of February, 1997, and for each month thereafter. The amount of such additional license tax shall be paid on or before the 15th day of the month next succeeding the month during which such purchase was made.

The license herein levied shall be in addition to every other license; provided that the amount of gross sales of liquor at retail shall be excluded in determining the amount of any other license based on gross sales or receipts. The license herein levied shall be applicable to retailers and wholesalers of liquor in the same amounts whether such retailer or wholesaler is located within the Town limits or police jurisdiction of Town. The fixed annual wholesaler and retailer license fee shall be paid before the first commencing in such business and thereafter shall be due and payable on January 1, and delinquent after the last day of February of each calendar year.

(3) All business establishments engaged in the sale of wine shall pay a license fee to the Town of Vance as follows:

Wine and beer wholesalers -----\$375.00  
Wine wholesaler-----\$275.00  
Retail wine for on-premises consumption and off premise permit----\$75.00  
Retail wines sales for off-premises consumption only-----\$50.00

Said license fee shall increase at a rate of one-half (1/2) of any increase subsequently imposed by the State of Alabama after the effective date of this Code. In no event shall the license under this section of this Code exceed one - half (1/2) of the license fee charged by the State of Alabama. In addition, any such wholesaler shall pay such additional excise tax imposed by the Legislature for a local municipality and shall remit said tax to the Finance Department for all wine sold at wholesale within the corporate limits or police jurisdiction of the Town of Vance, as such comparable wine excise tax is paid to the State or County of Tuscaloosa.

**8. BEVERAGES, ALCOHOLIC - Public Hearing Required:**

(1) In every case, where application is made for beer - for off - premises consumption license; beer for on-premises consumption, including wholesale, license; lounge-liquor license; or package store, as provided under this Article; or any other license to sell any alcoholic beverage at any location within the corporate limits of the Town of Vance, in addition to other advertising requirements that may be required by law, the applicant shall, at the applicant's own expense, publish in a daily newspaper regularly published in the County of Tuscaloosa, an advertisement giving notice of such application. The published notice shall be published for three consecutive days; the first publication must be seven (7) days before the hearing and shall be two (2) columns in width and two inches (2") in depth and shall read substantially as follows:

"The undersigned has made application to the Town Council of the Town of Vance for a (Type of License or Licenses) for the premises located at (Street Location), Vance, Alabama. A public hearing will be held by the Town Council of the Town of Vance, in the Council Chambers of the Town Hall at \_\_\_\_\_ O'clock P.M. on the day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
(Name of Applicant)

b. In addition to the published notice required above, the applicant shall post on the premises where the business or sale is to be conducted, continuously for a period of not less than seven (7) days prior to the consideration of the application by the Town Council of the Town of Vance, a posted notice of the pending application and public hearing concerning the granting thereof in the manner or form to be supplied by the Town Clerk, when application is first made to the Town for such license. Said notice shall be conspicuously displayed on the front of the building so as to be clearly visible from the street or sidewalk adjacent thereto.

Applicant shall pay in addition to all other sums that may be required of applicant if said application is approved, a filing fee to the Town in the amount of thirty and No/100 (\$30.00) dollars, and, thereafter, shall take such steps as may be necessary to meet all requirements of ordinances, regulations and statutes applicable to the business enterprise and location. When the application for a license, as set out in subparagraph (a) above is first made, the fact of the application shall be communicated to the Town Council of the Town of Vance and a day for a hearing shall then be fixed and supplied to the applicant for insertion into the newspaper advertisement and for listing in the posted notice.

(d) Prior to the public hearing, applicant shall deliver to the Town Clerk of the Town of Vance certifications of newspaper advertisements showing publication as required by this Section.

(e) This Section, as amended, shall not apply to the renewal of any existing license but shall apply to any new licensee or transfer to any new business location. The Town Council of the Town of Vance will not consider any application in which the applicant has failed to comply with the requirements as enumerated herein or is otherwise required by law.

**9. BILLIARD ROOM OR POOL ROOM OR GAME ROOM, OR OTHER ESTABLISHMENT WHERE BILLIARD TABLES, POOL TABLES, PINBALL MACHINES OR SIMILAR AMUSEMENT DEVICES ARE OPERATED**

Per billiard table or pool table of any size-----\$15.00  
Per machine or device of any size----- \$15.00

The license on each table or device hereunder shall be due and payable by the person, owner, proprietor or corporation of the place of business where such machine, table or device is located.

**10. BONDS-APPERRANCE AND APPEAL - Each person engaged in the business of becoming or procuring surety for any court, appeal appearance or otherwise for a consideration, except guaranty companies or corporations otherwise specifically licensed shall pay a license fee:**

On less than \$25,000.00 -----\$300.00

Plus an additional amount equal to 1/8 of 1 % of all gross receipts in excess of \$25,000.00

**11. BOWLING ALLEY - Each person engaged in the business of providing bowling alleys, including ten pin alleys, box ball alleys, shuffle boards and miniature bowling alleys and shuffle boards, shall pay an annual license fee as follows:**

Each alley (whether in use or not) -----\$100.00

And in addition to the above license fee, each person so engaged shall pay an amount equal to 1/8 of 1 % of the gross annual receipts derived from such business in excess of \$10,000.00.

**12. BROKER OR DEALERS IN SECURITIES** - Each person engaged in the business of acting as broker or dealing in securities, commodities, or mutual funds, or in the business of lending money on said stocks, bonds, securities, or commodities, shall pay an annual license:

On any amount-----\$200.00

Plus an additional amount equal to 1/15 of 1 % of all gross receipts in excess of \$25,000.00.

**13. COTTON DEALERS OR BROKERS** - Each cotton buyer, broker, agent or branch office maintaining an office and executing future contracts on any cotton exchange, for the general public, which shall include the right to buy and sell cotton, shall pay  
-\$200.00

Plus an amount equal to \$50.00 for each 5,000 bales, or a fraction thereof, in excess of 15,000 bales volume.

**14. BUILDING AND LOAN OR SAVINGS AND LOAN ASSOCIATIONS FOR HOMES** - Each person operating a building and loan association, savings and loan association, or bank shall pay an annual license fee as follows:  
When capital surplus, reserves and undivided profits confined are:

Less than \$50,000.00-----\$20.00  
More than \$50,000.00 and less than \$100,000.00----\$30.00  
More than \$100,000.00 and less than \$150,000.00----\$35.00  
More than \$150,000.00 and less than \$200,000.00----\$45.00  
More than \$200,000.00 and less than \$250,000.00----\$60.00  
More than \$250,000.00 and less than \$300,000.00----\$70.00  
More than \$300,000.00 and less than \$350,000.00----\$80.00  
More than \$350,000.00 and less than \$400,000.00----\$90.00  
More than \$400,000.00 and less than \$450,000.00----\$100.00  
More than \$450,000.00 and less than \$500,000.00----\$105.00  
More than \$500,000.00 and less than \$600,000.00----\$115.00  
\$600,000.00 and over-----\$130.00

In addition, a license must be obtained for each branch of each such association or bank in the amount of -----\$20.00

**15. BUS LINES - LOCAL** - Each person engaged in the operation of a bus line or bus lines furnishing local service for hire within the Town shall pay a license fee of - \$30.00

Provided, however, that no person shall engage in or be licensed to operate a local bus service for hire without first having secured a franchise for the same from the Town of Vance.

**16. CARNIVAL, FAIR OR CIRCUS** - Each person operating a carnival, fair, circus or similar activity shall pay a license fee as follows:

Circus - Per week-----\$500.00  
Carnival or fair- Per week - No Daily License-----\$500.00

**17. CEMETERY COMPANIES** - Each person engaged in the business of selling, soliciting the sale, or of furnishing cemetery lots shall pay a license fee of --\$150.00

**18. CLUBS - SOCIAL** - Each person engaged in the operation of a social club operated for a profit, and offering to members or others facilities for dining, entertainment, etc., must obtain a license for such activities and shall pay a license fee of ----- \$450.00

The license hereinabove provided shall be in addition to any restaurant license, lounge liquor license and any other license which may now be or hereafter required. Any private club which at any time is open to the public, or in which membership is available to the public shall be required to pay an additional license equal to that required for a restaurant license. Each private club which sells or serves alcoholic beverages of any kind shall be required to purchase all applicable alcoholic beverage licenses in addition to the private club license hereinabove required.

**19. CONTRACTORS** - Except as otherwise provided in this schedule, each person engaged in the business as a contractor, including payers, builders of sewers, and every person who undertakes to assume authority or control, or who



supervises, manages, or directs the work of others, or who is delegated by the owner to do so, in the erection, construction, alteration or repair of any building, road or sewer, or other structure, or construction project of any nature or character or any part thereof, shall pay a basic license of \$65.00 and in addition thereto shall pay an amount equal to 11/40 of one percent (.275 %) of the gross cost of the construction project or job. However, the general contractor, in computing the additional license based on 11/40 of one percent (.275 %) of the gross cost subcontracted by licensed subcontractors and reported to the license inspector as herein provided.

In case no permit is required by ordinance, the contractor shall apply to the Town License Department, submitting proper estimates upon which to compute the license of 11/40 of one percent (.275 %). Both the basic license of \$65.00 and the additional license of 11/40 of one percent (.275 %) shall be paid prior to the commencement of the work. After work is completed, the contractor or subcontractor, owner or any authorized agency unless the Town Clerk shall have first certified that all license fees have been paid.

Each person engaged in the business of constructing houses and buildings on contract, or who constructs two or more houses or building in any one calendar year, whether on contract or otherwise, or who maintains an office in Vance, used in connection with such construction outside of Vance, shall pay a license fee as provided in this schedule.

No permits for work of any kind shall be issued to the contractor or subcontractor, owner or any authorized agency unless the Town Clerk shall have first certified that all license fees have been paid.

All general contractors shall furnish the Town Clerk with a full and complete list showing the names, addresses, and the amount of such subcontractors and license numbers, of all subcontractors to whom any work has been let or sublet to be done and will not allow any work to be done by such subcontractor until the required license due by said subcontractor has been paid. The Town Clerk will furnish to each subcontractor a true and complete list of all dealers who have take out and paid for a Town license for dealing in materials to be used by him on this contract and no subcontractor shall allow any lumber products or building materials of any kind to be delivered to him by any building materials dealer who name does no appear on such list unless he is certified by the Town Clerk as having paid the Town license fee due from him.

All contractors who have been engaged in business in the Town or its police jurisdiction during the preceding year, shall take out and pay for a license in the amount of \$65.00 and, in addition thereto, shall pay an amount equal to 11/40 of one percent (.275 %) of the gross cost of the construction jobs or projects engaged in the Town or its police jurisdiction during the preceding year. All general contractors shall furnish the license inspector with a full and complete list, showing the names, addresses, and license numbers of all subcontractors, of work done within the Town or police jurisdiction. In computing the additional license, based upon 11/40 of one percent (.275 %) of the gross cost of all construction jobs or projects engaged in the preceding year, the general contractor shall be permitted to subtract from the total the part of the gross cost he has reported during the preceding year as having been performed by licensed subcontractors.

If all subcontracts have not been closed or awarded at the time application is made for a permit by the general contractor or by the owner, the general contractor or owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his Town license showing he is certified by the Town clerk as having paid for a Town license due by him.

In the event that no general contract has been let by the owner, then the owner shall be subject to all of the provisions of this ordinance which is required of general contractor.

The Town wills no issue partial - year licenses.

All HVAC licensees must present the state HVAC Certification Card prior to being issued a license.

**20. CONTRACTORS AND SUBCONTRACTORS - ENGINEERING, RESEARCH AND MANUFACTURING** - Each person, firm or corporation engaged in the business of accepting orders, contracts or subcontracts for engineering, research or manufacturing of a product developed by the engineering or research services shall pay a license fee based on gross receipts from contracts performed within the Town of Vance and in its police jurisdiction as follows:

In gross receipts of \$100,000.00 or less-----\$300.00

And, in addition, 1/8 of 1 % of all gross receipts in excess of \$100,000.00 and not over \$1,000,000.00; 1/15 of 1 % on all gross receipts in excess of \$1,000,000.00 and not over \$10,000,000.00; and 1/40 of 1 % on gross receipts exceeding \$10,000,000.00. Each person engaged in the business above, who maintains an agent or office only where no contracts are performed within the Town of Vance shall pay an annual license fee of----- \$150.00

## **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).

**22. DANCING LICENSE OR CABARET LICENSE** - Any holder of any beverage license, including but not limited to licenses for the retail on-premises sale of beer, wine or liquor, who desires to permit dancing in said licensed place, shall first take out and pay for a dancing license or cabaret license of \$5,000.00 per year, which license shall be issued subject to the following conditions, and shall be in addition to any other license, and shall not be prorated.

Any license granted as provided herein shall be subjected to the following conditions which licensee shall agree to in applying for such license.

(a) That dancing pursuant to the license shall be so conducted supervised and controlled to prevent rowdiness or breaches of peace.

(b) That the license to conduct dancing in any place may be temporarily suspended for periods not to exceed 12 hours by the Director of Public Safety or the Chief of Police, if such action, in his judgment, is necessary to maintain order or prevent breaches of the peace.

(c) That the Town, at any time and for cause, may revoke or suspend for a period of time said license by resolution of the Town Council on a finding, after hearing, that the premises or dancing thereon is not properly supervised and controlled, or that such dancing has been conducted in a manner to cause a breach of the peace, or for any other good cause so stated by such resolution.

(d) After notice of such revocation or suspension it shall be unlawful to permit further dancing in such establishment pending the expiration of such suspension or the issuance of a new license under this section for the next license year.

**23. DEVELOPMENT OF PROPERTY** - Each person engaged in the business of developing, subdividing, and selling lots to builders or others shall pay an annual license fee of -\$150.00

Plus an amount equal to 1/8 of 1 % of gross receipts for the preceding year in excess of \$50,000.00 where a regular license is not paid.

**24. DIRECTORY** - Each person making, compiling, selling, or offering for sale any directory shall pay a license fee of ----  
---\$75.00

Plus an amount equal to 1/6 of 1 % (.1667 %) on total gross receipts.

Said license shall also entitle such person to sell advertising in said directory without procuring an additional license therefore.

**25. ENTERTAINMENT** - Each person, other than religious, charitable, or educational organizations, engaged in any type of entertainment, not otherwise provided for, including, but not limited to boxing, wrestling, rodeos, sports events, races, museums, lectures, concerts, or other shows or performances where charges are made shall pay a license fee as follows:

All events per- week -----\$25.00  
Plus 1/6 of 1 % in excess of \$2,500.00 per week

All events per- year-----\$50.00  
Plus 1/6 of 1 % in excess of \$5,000.00 per year

**26. EXPRESS COMPANIES** - Each express company having an office in the Town for the purpose of forwarding merchandise from this Town to other points in the State and from points in the State of this Town, or from one point to another point between them shall pay a license fee of -----\$600.00

**27. EXTERMINATORS** - Retail Merchant Schedule applies.

**28. FINANCE AND LOAN COMPANIES** - Each person engaged in the business of lending money or discounting or buying conditional sales contracts, drafts, acceptances, notes or mortgages shall pay an annual license fee of ----\$440.00

**29. FUNERAL HOMES** - Each person engaged in business as a funeral director, undertaker or mortician shall pay an annual license fee based on gross receipts as follows:

|  |          |
|--|----------|
| Less than \$15,000.00 -----                            | \$75.00  |
| More than \$15,000.00 and less than \$20,000.00-----   | \$110.00 |
| More than \$20,000.00 and less than \$30,000.00-----   | \$140.00 |
| More than \$30,000.00 and less than \$40,000.00-----   | \$160.00 |
| More than \$40,000.00 and less than \$50,000.00-----   | \$180.00 |
| More than \$50,000.00 and less than \$60,000.00-----   | \$200.00 |
| More than \$60,000.00 and less than \$70,000.00-----   | \$220.00 |
| More than \$70,000.00 and less than \$80,000.00-----   | \$240.00 |
| More than \$80,000.00 and less than \$90,000.00-----   | \$260.00 |
| More than \$90,000.00 and less than \$110,000.00-----  | \$300.00 |
| More than \$110,000.00 and less than \$140,000.00----- | \$360.00 |
| More than \$140,000.00 and less than \$180,000.00----- | \$400.00 |
| More than \$180,000.00 and less than \$220,000.00----- | \$440.00 |
| More than \$220,000.00 and less than \$260,000.00----- | \$480.00 |
| More than \$260,000.00 and less than \$300,000.00----- | \$550.00 |

All over \$300,000.00 is \$550.00 plus an additional amount of 1/5 of 1 % on all in excess of \$300,000.00

**30. FLEA MARKET**

(a) Any person engaging in the business of providing stalls or spaces for hire to sellers, or persons who sell, trade, exchange or swap goods, wares or merchandise, in or from such spaces or stalls, shall take out and pay for a license equal to \$7.50 per week on five (5) spaces or less, plus \$1.00 per week on each space available for rent in excess of five (5). Said license shall be paid monthly in advance.

The maximum license fixed herein shall not exceed the total available space (as herein defined) divided by 200 square feet (the minimum stall size) time \$1.00, and the minimum license shall not be less than the total available space divided by 300 square feet (the maximum stall size times (\$1.00). "Available space," as used herein, shall mean the space or square feet in the building, or part thereof, being used for providing stalls for hire.

(b) Each person engaged in the business of selling from space at a flea market, trade days or garden sale will take out and pay for a license on the same basis as the retail merchant; provided, however, if the annual gross receipts are less than \$6,000.00, then such person may elect to take out an annual license for \$35.00 per year, provided, further, that if the annual gross receipts from such sales are less than \$1,000.00, then such person may elect to take out and pay a minimum license of \$2.50 per day. Any payments on a license of a lower classification shall apply to the license fee for a license of a higher classification in the event the annual gross sales indicate that such higher license is required. All churches shall be exempt from the license herein required in subparagraph (b) and all nonprofit organizations are similarly exempt. Sales by any person of unneeded surplus or discarded clothing, furniture or household items collected from a single home or family (and which are not purchased or collected for resale), shall be exempt from the license herein. Any person, to be exempt hereunder, shall make affidavit that such articles offered for sale are within the exemption set out in this paragraph.

**31. OILS, WHOLESALE COMPANIES OR AGENT** - Each wholesale dealer in lubricating oils, illuminating or fuel oils, or gasoline or any substitute therefore (whether storage tanks are located within or without the Town of Vance), tires and accessories where gross annual sales at wholesale from said storage tanks are:

|  |          |
|--|----------|
| Less than \$20,000.00-----                             | \$180.00 |
| More than \$20,000.00 but less than \$50,000.00-----   | \$300.00 |
| More than \$50,000.00 but less than \$100,000.00-----  | \$400.00 |
| More than \$100,000.00 but less than \$150,000.00----- | \$500.00 |
| More than \$150,000.00 but less than \$200,000.00----- | \$600.00 |
| More than \$200,000.00-----                            | \$750.00 |

The gross sales apply to all business handled by the oil company whether in the Town of Vance or in the Vance Police Jurisdiction. A statement of gross sales shall be furnished to the Town Clerk with the application for the license.

**32. GOLF AND OTHER RANGES** - Each person engaged in the operation of a golf course, driving range, miniature golf course, batting range, or similar activity shall pay an annual license fee of-----  
-----\$ 75.00

And in addition to the above license fee, each person engaged shall pay an amount equal to 1/8 of 1 % of the gross receipts derived from such business in excess of \$10,000.00

**33. GRAIN ELEVATOR** - Manufacturers Schedule Applies.

**34. HOSPITALS, SANITARIUMS, REST HOMES** - Each person engaged in the business of operating an infirmary, hospital, sanitarium or rest home shall pay a license fee of \$75.00 for the first ten (10) beds or less used in such business, and in addition thereto, shall pay \$4.00 for each bed over ten (10).

**35. HOTELS, MOTELS, TOURIST COURTS** - Each person engaged in the business of operating a hotel, motel or similar place for the accommodation of transients, shall pay an annual license, fee of an amount equal to 1/8 of one percent of the gross receipts derived from such business in excess of \$10,000.00, but, in no event shall such license fee be less than \$100.00 annually.

**36. FIRE AND MARINE INSURANCE COMPANIES** - Fire and marine insurance companies shall pay an annual license fee equal to \$4.00 on each \$100.00 or major fraction thereof of gross premiums received during the preceding year, less premiums returned by cancellation; provided that new companies shall pay a flat minimum license of \$50.00 on which there shall be an adjustment on the above basis at the expiration of the year. All licenses of insurance companies under this ordinance shall be due and payable on the 2nd day of March in the year in which the license is due, and the failure to pay the same when due or failure to furnish the statement required by Section 4 of the Act of the Legislature of the State of Alabama approved September 14, 1919 entitled, "An Act to Provide for the general Revenue of the State of Alabama," shall subject any company and its agents doing such business without a license as herein provided to punishment provided by this Ordinance.

**37. INSURANCE** - All insurance companies, including bonding and guarantee companies, except fire and marine, shall pay an annual license fee in the amount of \$10.00 plus \$1.00 on each \$100.00 and any major fraction thereof of gross premiums, less the premiums returned during the preceding year on policies issued during the said year to citizens or residents of the Town of Vance.

**11-51-121. SAME-INSURANCE COMPANIES OTHER THAN FIRE AND MARINE INSURANCE COMPANIES**

- (a) No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any company, other than fire and marine insurance companies, doing business therein or its agents which shall exceed for the company and its agents the following amounts:
- (1) Each insurance company in cities and towns having a population of 5,000 or less, \$10.00 and \$1.00 on each \$100.00 and major fraction thereof on gross premiums, less return premiums received during the proceeding year on policies issued during said year to citizens of said cities and towns.
  - (2) Each such insurance company in cities and towns having a population of over 5,000 and not over 10,000; \$15.00 and \$1.00 on each \$100.00 and major fraction thereof on gross premiums, less return premiums, received during preceding year on policies issued during said year to citizens of said towns and cities.
  - (3) Each such insurance company, in cities and towns having population of over 10,000 and not exceeding 50,000, \$20.00 and \$1.00 on each \$100.00 and major fraction thereof gross premiums, less return premiums, received during said year to citizens of said cities and towns.
  - (4) Each such insurance company, in cities and towns having a population of more than 50,000, \$50.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.

The amount specifically named in the schedule contained in this section shall be payable at the time and in the manner that other privilege or license taxes are required to be paid by the laws, ordinances or charters of the several cities and towns, and the amount of said tax based on gross premiums shall be paid as provided in this article.

- (b) Upon the payment or tender of the amount specifically named in the schedule in subsection (a) of this section to any city or town, any insurance company, other than fire and marine insurance companies, authorized to do business in this state, shall be permitted to do business in said city or town through its agents, residents or soliciting, duly appointed in writing, which agents shall not be subject to or required to pay any privilege or occupation tax to said city or town for representing said companies or soliciting, duly appointed in writing, which agents shall not be subject to or required to pay any privilege or occupation tax to said city or town for representing said company or soliciting business for it. On January 1, or within sixty days thereafter, of each year, each insurance company, other than fire and marine insurance companies, which did any business in, or wrote any insurance for any citizen or resident of, any city or town in this state

during any part of the next preceding year shall if a license or privilege tax is imposed by said city or town on any insurance company, other than fire and marine insurance companies, furnish the mayor or other executive head of said city or town a statement in writing, verified by the affidavit of the president, vice president or secretary of the company, which statement shall set out and show the full and true amount of gross premiums, less return premiums, received during the preceding year, on all policies of such insurance issued in such city or town during the said preceding year, and shall accompany said statement with the amount of license due from said company. Failure to furnish said statement or to pay such amount to any city or town, as herein required, shall, if so provided by the ordinances of the city or town, cause a forfeiture of the right of the company so failing or its agents, continue to do business in said town until said statement shall subject the company and its agents to such penalties as the ordinances of said city or town may prescribe, not exceeding the penalties imposed upon other corporations or persons for failure to pay license or privilege taxes. (Code 1923, Acts 1935, No. 194 P256 Code 1940, T 37 & 736.

Regarding municipal license taxes, the legislature has divided insurance companies into two broad classifications, (1) fire and marine insurance companies, and (2) insurance companies other than fire and marine. *State Farm Mut. Auto Ins. Co. V Board of Trustees of Firemen's Pension & Relief Fund*, 291 Ala. 250, 279 So 2d 512 (1973).

Automobile physical damage insurance company deemed fire insurance company, A company which issues and sells only automobile physical damage insurance is a fire insurance company within the meaning of & 11-51-120 and municipal ordinances enacted under the authority of that section. *Motors ins. Corp. V City of Birmingham*, 268 Ala. 339, 113 So 2d 147 (1959). Collateral references – C.J.S., Licenses, & 10. Failure to procure occupational or business license or permit as affecting validity or enforceability of contract, 30 ALR 834. 42ALR 1226, 118 ALR 646.

11-51-122. SAME-PROVISION OF STATEMENT OF GROSS PREMIUMS, ETC. AND PAYMENT OR LICENSE TAX; EFFECT OF FAILURE TO FILE STATEMENT OR PAY TAX.

On December 31 of each year or within 60 days thereafter, each insurance company which did any business in any city or town in this state during any part of the preceding year, shall if a license or privilege tax is imposed by said city or town on such insurance company, furnish the mayor or other executive head of such city or town a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year as provided under this article and shall accompany such statement with the amount of license tax due according to section 11-51-120 and 11-51-121.

Failure to furnish such statement or to pay such sum shall be subject the company and its agents to such penalties as the ordinance of such city or town may prescribe for doing business therein without a license. (Acts 1935, No. 194 p. 256; Code 1940, T. 37 & 738.)

**CROSS REFERENCE**-As to exclusive control and jurisdiction of state boxing and wrestling commission over all boxing, sparring and wrestling matches or exhibitions held or given within the state, see 41-9-94.

**Cited in Shirey V.** *Town of Winfield*, 33 Ala. App. 476, 34 So. 2d 704 (1948).

**COLLATERAL REFERENCES**-Validity of license tax or fee on show or place of amusement. 58 ALR. 1340, 111 ALR. 778.

Tax upon amusements and exhibitions, as property or privilege tax. 103 ALR 55.

Refusal of amusement license or permit as subject to judicial review. 124 ALR 247.

11-51-105. MUNICIPALITIES NOT TO CHARGE FARMERS FOR SALE, ETC. OF

## FARM PRODUCTS.

**It shall be unlawful for any municipality to charge the farmers or others engaged in the production of farm products or whatever nature any license or fee for sale or other disposition of said articles produced by them at any place. (Acts 1915, No. 735, p. 846; Code 1940, T. 37, & 758.)**

## COLLATERAL REFERENCES.-51 Am. Jur. 2d Licenses & permits. 34-38.

### DIVISION 2

### SCHEDULES.

## 11-51-120. INSURANCE COMPANIES- FIRE AND MARINE INSURANCE COMPANIES.

No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any fire or marine insurance company doing business in such municipality except upon a percentage of each \$100.00 of gross premiums, less return premiums, on policies issued during the preceding year on property located in such municipality. Such percentage shall not exceed four percent on each \$100.00 or major fraction thereof 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.

Any municipality may charge a flat minimum license at the beginning of each year for new companies doing business therein on which there shall be an adjustment at the expiration of such year upon such percentage as may be fixed by said municipality, but such percentage shall not exceed four percent of the gross premiums, less return premiums, collected by such companies on policies issued during the preceding year in such municipality. (Acts 1935, No. 194 p. 256; Code 1940, T 37, 739.)

**CROSS REFERENCE**-As to taxation of insurance companies generally, see 27-44-1 et seq.

**WHAT IS A FIRE INSURANCE COMPANY?** Even though a company is not named a fire insurance company, it would be a fire insurance company if it issued policies of fire insurance. State Farm Mut. Auto Ins. Co. V. Board of trustees of Fireman's Pension & Relief Fund 291 Ala. 520 279 So. 2d 512 (1973).

Automobile physical damage insurance company deemed fire insurance company---A company which issues and sells only automobile physical damage insurance is a fire insurance company within the meaning of this section and municipal ordinances enacted under the authority of this section. Motors Ins. Corp. V. City of Birmingham, 269 Ala.339, 113 So. 2d 147 (1959)

Payment of tax is admission that company is a fire insurance company. Representation to the state department of insurance by sworn statements that a company was a "fire and marine" insurance company and payment of a premium tax of one-half percent on gross premiums, instead of two and one-half percent as required of insurance companies other than fire and marine as formerly provided by state law, can be considered as an admission that the company was a fire insurance company within the meaning of this section. Motors Ins. Corp. V. Birmingham, 269 Ala. 339, 113 So. 2d 147 (1959).

**Collateral References**-Failure to proceed occupational or business license or permit as affecting validity or enforceability of contract. 30 ALR 834, 42 ALR 1126, 118 ALR 646.

## 11-51-121. Same-Insurance companies other than fire and marine insurance companies.

No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any insurance company, other than fire and marine insurance companies, doing business therein or its agents which shall exceed for the company and its agents the following amounts:

- (1) Each insurance company in cities and towns having a population of 5,000 or less, \$10.00 and \$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 said cities or towns.
- (2) Each such insurance company in cities and towns having a population of over 5,000 and not over 10,000, \$15.00 and \$1.00 on each \$100.00 and major fraction thereof on gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said towns and cities.
- (3) Each such insurance company in cities and towns having a population of over 10,000 and not over 50,000, \$20.00 and \$1.00 on each \$100.00 and major fraction thereof on gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.
- (3) Each such insurance company, in cities and towns having a population of more than 50,000, \$50.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year to citizens of said year to citizens of said cities and towns.

The amount specifically named in the schedule contained in this section shall be payable at the time and in the manner that other privilege or license taxes are required to be paid by the laws, ordinances or charters of the several cities and towns, and the amount of said tax based on gross premiums shall be paid as provided in this article.

(c) Upon the payment or tender of the amount specifically named in the schedule in subsection (a) of this section to any city or town, any insurance company, other fire and marine insurance companies, authorized to do business in this state, shall be permitted to do business in said city or town through its agents, resident or soliciting, duly appointed in writing, which agents shall not be subject to or required to pay any privilege or occupation tax to said city or town for representing said company or soliciting business for it.

**38. KENNELS AND/OR VETERINARY HOSPITALS** - See Retail Merchant Schedule.

**39. LAUNDRY AND/OR DRY CLEANERS** - See Retail Merchant Schedule.

**40. LAUNDRIES, SELF - SERVICE** - See Retail Merchant Schedule.

**41. MANUFACTURERS** - Each person engaged in the business of manufacturing, producing, fabricating, or processing any and all products, not otherwise specifically licensed, shall pay a license fee based on his gross annual receipts as follows:

On gross receipts of \$50,000.00 or less----\$60.00

And in addition, 1/8 of 1 % of all gross receipts in excess of \$50,000.00 up to a maximum license fee of \$750.00.

For purpose of this schedule gross receipts shall mean the entire receipts from government sales, sales outside the Town of Vance and inter company book transfers. (This meaning the volume or value of the plant's transferred products regardless of whether transferred to another plant or affiliated company, or sold or manufactured under contract).

**42. MERCHANTS - RETAIL** - Each person engaged in selling goods, wares, products or services (not specifically provided for in this schedule) to others for consumption or use shall pay a license fee based on his gross annual receipts as follows:

Base license-----\$50.00

Plus an additional amount equal to 1/6 of 1 % (.1667 %) of all gross receipts.

**43. MERCHANTS - WHOLESALE** - Each person engaged in selling goods, wares, products or services (not specifically provided for in this license schedule) to others for resale and who is entitled to merchants - wholesale rates as defined in this Code shall pay a license fee of -----\$25.00

Plus an additional amount equal to 1/6 of 1 % (.1667 %) on all gross receipts.

**44. MISCELLANEOUS** - Each person, dealer, association or other business who shall in any capacity engage in or transact any trade, business commerce, occupation, vocation or profession for which no other license is specifically required by this Code, shall pay an annual license of -----\$60.00

Plus and additional amount equal to 1/6 of 1 % (.1667 %) on all gross receipts.

**45. MOTOR CARRIERS** - Each person engaged in the business of maintaining or operating any terminal or station facilities for transportation of passengers, property or express transported by motor carrier or airplane, and each person operating any motor carrier which does business in the Town by receiving passengers or freight for transportation for hire, between the Town of Vance and other points in Alabama shall pay a license fee of -----\$100.00

**46. NEWSPAPERS -**

(a) Daily-----\$50.00

(b) Less than Daily-----\$25.00

And in addition to the above license fee, each business so engaged shall pay an amount equal to 1/6 of 1 % (.1667 %) of the gross receipts derived from such business.



**47. PARKING LOTS** - Each person engaged in the business of storing or parking automobiles or other vehicles shall pay a license fee as follows:

Where space for not more than twenty-five automobiles or vehicles is provided \$75.00 plus \$2.00 for each additional space provided over 25.

**48. PAWN BROKER** - Each person engaged in business as a pawn broker shall pay an annual license fee of ---- \$220.00

Plus an amount equal to 1/6 of 1 % (.1667 %) of all gross receipts.

**49. PISTOLS AND/OR OTHER WEAPONS** - See Retail Merchant Schedule.

**50. PREMIUM STORE** - See Retail Merchant Schedule.

**51. PROFESSIONS AND VOCATIONS** - Each person and each member of a firm or partnership engaged in any practice, vocation or profession shall pay a license fee based on his gross annual receipts as follows:

Less than \$5,000.00-----\$ 75.00  
More than \$5,000.00 and less than \$10,000.00----\$130.00  
More than \$10,000.00 and less than \$25,000.00----\$200.00  
More than \$25,000.00 and less than \$40,000.00----\$320.00  
More than \$40,000.00 and less than \$80,000.00---- \$480.00  
More than \$80,000.00 and less than \$150,000.00----\$530.00

All over \$150,000.00 is \$530.00 plus an additional amount of 1/5 of 1 % (.20 %) on all in excess of \$150,00.00.

Where the licensed entity is a partnership, the gross receipts of each partner will be determined according to the partnership, agreement by allocation to each partner gross receipts in the same proportion as the profits distribution to each partner. Where the entity licensed is a corporation, the records and accounts of the corporation shall be kept so as to show the percentage of the business actual owned by each professional practitioner and the license of each practitioner shall be determined according to his percentage of ownership. In the event the books, records and accounts of the licensed entity are not kept so as to show the interest of each professional practitioner, then such practitioner shall be deemed to have gross receipts requiring the maximum license payment under this schedule.

Companies, firms or corporations who are primarily performing administrative services shall pay \$15.00 for the first four (4) employees and \$15.00 for each additional employee.

**52. PHYSICIANS** - Each person engaged in the practice of medicine whose place of business is located outside the Town limits of the Town of Vance and who is granted staff privileges to admit patients to any hospital located within the Town limits of Vance shall pay the sum of \$110.00 per year which shall be in addition to all other licenses required under this Ordinance.

**53. PUBLIC UTILITIES** -

(a) Each person, firm, corporation engaged in the business of selling electric current shall pay an amount equal to three (3) percent of the gross receipts derived during the preceding calendar year from the sale of electric current to consumers, users and distributors thereof residing or having a place of business in the Town of Vance, when such current, after sale at any place, is consumed or used in the Town of Vance by such consumers or users, or is distributed from any point in the Town of Vance by such distributors.

(b) Where such current after sale shall take place is consumed or used without the Town of Vance but within the Police Jurisdiction thereof by such consumer or user or distributor from any point of the Town of Vance, an amount equal to one and one-half (1 1/2 %) percent of the gross receipts received for current sold without the Town of Vance, but within the Police Jurisdiction thereof.

**54. RADIO AND TELEVISION BROADCASTING STATIONS** - Each person who solicits advertising for radio or television broadcasting stations or companies shall pay an annual license fee of:

Annual Fee----- \$150.00

Plus an additional amount equal to 1/6 of 1 % of gross annual receipts in excess of \$50,000.00

Provided that this license shall not apply to the portion of the business that may be in interstate or foreign commerce or to business with the government of the United States.

**55. RAILROADS** - Each person engaged in the Town of Vance in the business of operating a railroad or railway trains for the transportation of freight and/or passengers to and from other points in the State of Alabama and having an office or place of business in the Town of Vance shall pay an annual license fee of ----\$480.00

**56. REAL ESTATE BUYING AND SELLING** - Each person, firm or corporation, whether as principal or agent, engaged in the business of buying, selling, exchanging or listing advertising the sale of real estate shall pay an annual license fee based on the gross receipts as follows:

Less than \$15,000.00 in gross receipts-----\$ 75.00  
More than \$15,000.00 and less than \$20,000.00----\$110.00  
More than \$20,000.00 and less than \$30,000.00----\$140.00  
More than \$30,000.00 and less than \$40,000.00----\$160.00  
More than \$40,000.00 and less than \$50,000.00---- \$180.00  
More than \$50,000.00 and less than \$60,000.00----\$200.00  
More than \$60,000.00 and less than \$70,000.00----\$220.00  
More than \$70,000.00 and less than \$80,000.00----\$240.00  
More than \$80,000.00 and less than \$90,000.00----\$260.00  
More than \$90,000.00 and less than \$110,000.00----\$300.00  
More than \$110,000.00-----\$350.00

**57. REAL ESTATE RENTING AND LEASING** - Each person engaged in the business of renting or leasing real property, including but not limited to houses, mobile homes, mobile home lots, land, warehouses, shall pay 1% of gross annual receipts.

**58. RENTING AND/OR LEASING PERSONAL PROPERTY** - Each person engaged in the business of renting or leasing personal property including, but not limited to furniture, appliances, machinery, equipment, video tapes and other personal property shall pay a license fee based on gross receipts as follows:

On less than \$3,000.00-----\$75.00

Plus an additional amount equal to 1/6 of one percent (.1667 %).

**59. REPAIRS AND/OR SERVICES** - See Contractor's Schedule.

**60. RESTAURANTS, CAFES, CAFETERIAS AND LUNCH COUNTERS** - See merchant's schedule.

**61. SCHOOLS** - Each person, firm or corporation conducting a school as a business shall pay a license for engaging in such business as follows:

A license fee in the amount of -----\$300.00

Plus an amount equal to 1/8 of 1 % (.125 %) of gross receipts.

This license fee shall not apply to schools operated by the State, County, Town or any Church or other nonprofit organization which holds a certificate issued by the Internal Revenue Service under Internal Revenue Code Section 501 (a), as an organization described in Section (c) (3).

**62. SKATING RINK** - Each person operating an ice or roller skating rink shall pay an annual license fee based on his gross annual receipts as follows:

Base license-----\$300.00

Plus an additional amount equal to 1/6 of 1 % (.1667 %) of gross receipts.

**63. SWIMMING POOLS** - Each person operating for profit a swimming pool not in connection with a business otherwise licensed shall pay an annual license fee of-\$150.00

Plus an additional amount equal to 1/6 of 1 % (.1667 %) of gross receipts.

**64. TAXICABS AND OTHER VEHICLES THAT PICK UP PASSENGERS FOR HIRE** - Each person, firm, and corporation engaged in the business which has vehicles that pick up passengers for hire in the Town of Vance, shall pay a license for each vehicle in the fleet as operated in the amount of-----\$50.00

In making application under this schedule, the applicant shall be required to give the motor number, make, body type, color and State License Tax Number for such vehicle for the current State Tax year, which information the Town Clerk shall enter on the license when issuing it. Such license shall apply only to the taxicab for which issued. See complete requirements in Code of Ordinances.

**65. TELEGRAPH COMPANIES** - Each person engaged in the business of sending or receiving telegraphic messages to and from points within the State of Alabama shall pay an annual license fee of - \$150.00

**66. TELEVISION DISTRIBUTION** - Each person conducting or engaging in the business of television distribution shall pay a license fee of 5 % of the gross receipts from said business during the next preceding year.

Provided, however, that no person shall engage in or be licensed to operate a television distribution system without first having secured a franchise for same from the Town of Vance.

**67. TELEPHONE COMPANIES Operating in the Town of Vance:** Exchange License \$60.00 and Long Distance License \$15.00

**68. THEATERS OR MOTION PICTURE SHOWS** - Each person operating a theater, motion or moving picture show, or theatrical theater where general admission is charged shall pay an annual license fee of -\$ 75.00

Plus 1/6 of 1 % (.1667 %) of the total gross receipts.

A separate license must be purchased for sales of merchandise, advertising or other operations.

**69. TRADING STAMPS** - Each person engaged in the business of issuing, selling, or leasing to merchants or others, trading stamps, registration cards, coupons, certificates or anything of like character, which are redeemable or which will be accepted in full or partial payment or in exchange for anything of value shall pay an annual license fee of-\$500.00

**70. TRANSFER AND/OR MOVING COMPANIES** - Each person engaged in the business of transporting freight or other property within the Town of Vance shall pay an annual license fee of - \$ 75.00

**71. VENDING MACHINES** - Each person owning, possessing, or giving space in his place of business for the operation of a lawful automatic, merchandise, drink, food, music, amusement, picture, or information vending, dispensing, producing, or displaying machine, or on which a person is weighted shall pay a privilege of license fee as follows:

(a) Each soft drink machine-\$25.00

(b) Each cigarette machine-\$25.00

(c) Each game machine solely for amusement where not prohibited by law, including, but not limited to, video games, electronic games and other game machines not otherwise provided for - \$25.00

(d) Each Rockola or music machine-\$25.00

(e) Each machine located at a self-service car wash or self-service laundry vending car cleaning products or laundry products-\$25.00

(f) Each coin operated machine vending postage stamps to the general public-\$25.00

(g) Each machine or box not defined in A through E operated by a nickel or dime-\$25.00

(h) Each machine or box not defined in A through F operated by coins greater in value than a dime - \$25.00

(1) Where more than one (1) but not more than six (6) manually operated vending machines are located and bolted on a single stand, a privilege or license fee shall be paid on only one of the machines, the fee being the largest amount hereinabove shown. If more than six (6) manually operated machines are located and bolted on a stand, then an additional privilege or license fee of \$2.00 for each machine in excess of six (6) machines shall be paid. In no event shall there be more than ten (10) manually operated machines located or bolted on a single stand.

This license shall be due and payable by the person, owner or proprietor of the place of such vending where such vending machine is located.

**72. WAREHOUSE** - Each person engaged in warehousing or storage of merchandise, including household goods and other freight or commodities shall pay an annual license fee of----\$100.00

**73. WHOLESALE GROCERY AND DRUG SALES** - See Wholesale Merchant Schedule.

**74. COAL YARD AND/OR FEED, GRAIN OR SEED DEALER** - See Retail Merchant Schedule.

**75. FIREWORKS STANDS** - Each person engaged in the business of selling fireworks at retail shall pay a license fee for each stand, trailer or other facility from which sales are conducted in the amount of-\$100.00

Any license purchased under this Section after July 1 shall pay one-half (1/2) of the above rate and shall be exempt from any penalty. Refer to Code of Ordinances pertaining to Regulations.