



Town of Webb (9710) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Webb

All businesses operating in the city limits or police jurisdiction of the Town of Webb must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by RDS does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out- of- state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is to be used in calculating the amount due for a business license. Provided, however, that:

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

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

Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

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

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: www.avenuinsights.com
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274
Fax: 844.528.6529
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	Accommodations - bed & breakfast, inns, & services	\$150.00
721110	Accommodations - hotels, motels, & similar facilities	\$150.00
721310	Accommodations - rooming houses & boarding houses	\$150.00
721211	Accommodations - trailer parks, RV parks, & travel parks	\$150.00
541211	Accountant/CPA - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$100.00
561439	Administrative Services - answering, employment, office, secretarial, travel	\$75.00
524292	Agent Office - administration of third parties, pension funds, annuities, etc	\$150.00
115114	Agriculture Support - cotton gins, farm mgt, post harvest activities	\$75.00
561621	Alarm Companies - sprinklers & security-monitoring & installation Must Provide Board Certification: Alabama Electronic Security Board of Licensure	\$50.00
312141	Alcohol - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
713990	Amusement - arcades, golf clubs, marinas, fitness, bowling centers, gasoline-powered watersports equipment	B
541310	Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$100.00
711219	Arts & Sports - dance, musical, artist, gymnastics	\$50.00
541110	Attorney/Lawyer - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$100.00
521111	Bank Branch or ATM - not main office of bank	T
521110	Bank Main Office - not branch location or ATM	T
812199.99	Barber, Beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
812112	Beauty Salons Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$50.00
312122	Beer - off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312121	Beer - on premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312132	Beer & Wine - wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
312132.01	Beer wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00

312100	Beverage Manufacturing - all types of soft drinks, bottled water, breweries, ice	3% Gross
513100	Broadcasting - radio & television stations	\$100.00
444130	Building Materials - hardware, paint, wallpaper, nursery	\$50.00
910003	Category for number of amusement devices and/or games	P
910004	Category for number of buses, taxis, trucks, or other equipment	Q
910005	Category for number of employees - as basis for calculating license	R
910002	Category for number of pool tables	O
910006	Category for number of square feet used for calculating license amount	S
910001	Category for number of vending machines - all types vending	N
722330	Caterers - food service Must Provide Board Certification: Department of Health Permit	\$50.00
722320	Caterers - mobile food service, ice cream trucks Must Provide Board Certification: Department of Health Permit	\$50.00
621310	Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$100.00
448190	Clothing & Accessories - men, women, children, infant, shoe, jewelry	\$75.00
541511	Computer Programmer - software engineer, networking, CAD	\$100.00
233320	Contractors - <u>general contractors</u> - commercial bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$100.00
234990	Contractors - <u>general contractors</u> - repairs & maintenance	\$50.00
235950	Contractors - <u>specialty trade</u> - bldg equipment & mechanical installation	\$50.00
235510	Contractors - <u>specialty trade</u> - carpentry contractors	\$50.00
235710	Contractors - <u>specialty trade</u> - concrete contractors	\$50.00
235420	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	\$50.00
235310	Contractors - <u>specialty trade</u> - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$50.00
235930	Contractors - <u>specialty trade</u> - excavation & site development	\$50.00
235520	Contractors - <u>specialty trade</u> - floor coverings/all types	\$50.00
235920	Contractors - <u>specialty trade</u> - glass & glazing contractors	\$50.00
235111	Contractors - <u>specialty trade</u> - heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$50.00
235410	Contractors - <u>specialty trade</u> - masonry & stone contractors	\$50.00
235210	Contractors - <u>specialty trade</u> - painting & wall covering	\$50.00
235110	Contractors - <u>specialty trade</u> - plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$50.00

235610	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	\$50.00
235910	Contractors - <u>specialty trade</u> - structural steel erection/framing	\$50.00
235430	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	\$50.00
235810	Contractors - <u>specialty trade</u> - water well drilling & irrigation	\$50.00
235940	Contractors - <u>specialty trade</u> - wrecking & demolition	\$50.00
235990	Contractors - <u>specialty trades contractors</u> - non-general & non-heavy	\$50.00
522390	Credit Services - check cashing, finance company	\$150.00
492210	Deliveries - couriers, local messengers, services, local delivery services	\$100.00
999999.01	Delivery – Business Located Outside City Limits	V
999999.00	Delivery – Businesses Located Inside City Limits	V
621200	Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	\$100.00
452110	Department Store - department, warehouse clubs	B
722410	Drinking Establishment - club, lounge, bar or other Must also purchase 312121, 312131, 312141 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00
611699	Educational Services - technical, computer, sports, services, business	\$75.00
443112	Electronic & Appliance Store - household, radio, television, computers	\$75.00
541330	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$100.00
561710	Exterminating Services - exterminating company & its services Must Provide Board Certification: Department of Agriculture and Industries	\$50.00
114119	Fishing & Hunting- hunting and trapping, finfish, shellfish, supplies	\$75.00
445120	Food & Beverage Stores - grocery, convenience store, markets	\$50.00
113110	Forestry- logging, forestry, timber track operations, timber mgt.	\$100.00
525990	Funds, Trusts, Other Financial Agencies - agents, agencies, investments	\$150.00
442290	Furniture - furniture, home furnishings, stores, floor coverings, window	\$75.00
337129	Furniture Manufacturing - cabinets, office, household, beds, medical, kitchen	\$100.00
447110	Gasoline Retail - selling gasoline with or without convenience stores	\$50.00
453220	Gift Shop- novelty, gift baskets, etc.	\$50.00
446199	Health Care Stores - drug, pharmacy, cosmetic, optical, health food	\$75.00
621491	HMO - medical centers & services	\$100.00
444110	Home Centers - super home centers	\$100.00
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special	C

238990	House Moving – raising from one site, moving, and placing on a new foundation	
514190	Information Services - all types of information services	\$75.00
524126	Insurance Company - casualty, fire, and/or marine premiums; contract bonding	11-51-120/123
524128	Insurance Company - health, allied & all other premiums	11-51-120/123
541410	Interior decorator-	\$75.00
561720	Janitorial Firm - janitorial cleaning services including carpet	\$50.00
561730	Landscaping - tree removal, irrigation sprinkler	\$50.00
561731	Lawn Maintenance - tree trimming, lawn maintenance, pressure washing	\$50.00
531110	Leasers of Residential Buildings & Dwellings	\$50.00
551110	Management Companies - offices, enterprises, regional, corporate	\$100.00
332999	Metal Fabrication - cutlery, structural, ornamental, machine shops	D
212299	Mining- (except for oils and gas) all related mining activities	\$100.00
213112	Mining support services- for oil and gas mining activities, oil/gas wells	\$100.00
339999	Miscellaneous Manufacturing - specialty manufacturing not defined in separate categories	B
453998	Miscellaneous Retailers - florist, gift, novelty, pet, art, tobacco, used mdse	\$50.00
512131	Motion Pictures - theatres, videos, recording, drive-ins, sound studios	\$100.00
441310	Motor Vehicle & Parts - auto, motorcycle, boat, parts & accessories	\$50.00
441311	Motor Vehicles - new and/or used -dealerships & lots Must Provide Board Certification: Revenue Department - Regulatory License	\$50.00
712190	Museums - museums & historical sites, zoos, botanical gardens, parks	C
812113	Nail Salons	\$50.00
327331	Nonmetallic Manufacturing - glass, cement, lime, pottery, ceramic, rock, tile	C
454391	Non-Store Retailers - temp vendors/commercial promoted special events	\$50.00 day
454392	Non-Store Retailers - temp vendors/concession stands, souvenir	\$50.00 day
454395	Non-Store Retailers - temp vendors/solicitor	COGS 8-10(4)
454390	Non-Store Retailers - vending machine operators, direct selling, mail order	\$150.00 year
	NOTE: Individual permits required by building code.	\$50.00
623110	Nursing Care - residential care facility, day care, assisted living	\$50.00
623312	Nursing Home - care for elderly & continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D
531210	Offices of Real Estate Agents & Brokers	\$50.00
211111	Oil and Gas extraction- natural gas liquid extraction, crude extraction	\$100.00
621320	Optometrist - individual and/or firm professional license	\$100.00

	Must Provide Board Certification: Optometry Board	
621498	Outpatient Care Centers - all other types of services	C
445310	Package Stores - selling beer, wine & liquor plus general mdse Must also purchase 312122, 312131.01, 312141 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
485113	Passenger Transportation - charter & other vehicle transit services	B
485321	Passenger Transportation - number of taxis, cabs, limousines, or buggies	J
485320	Passenger Transportation - taxi cabs, limousine service, buggy, charters	B
522298	Pawn Shop - whether title pawn or merchandise	\$100.00
812199	Personal Services - hair, skin, diet, nail, tanning	B
541921	Photographer - studios, portrait, commercial, services	\$50.00
621111	Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$100.00
323112	Printing - screen, quick, digital, books, lithographic, handbills, comm.	\$75.00
541990	Professional Services Not Elsewhere Classified - scientific, technical	\$100.00
511199	Publishing Industries - newspaper, book, periodical, databases, software	\$100.00
236118	Remodeling contractors - renovating houses/businesses, etc.	\$50.00
532490	Rental & Leasing - auto, truck, trailer, RV, all tangible property	\$50.00
532230	Rental & Leasing - movie & video rental	\$50.00
811412	Repairs & Maintenance - all appliances, home & garden equipment	\$50.00
811219	Repairs & Maintenance - all electronic equipment	\$50.00
811118	Repairs & Maintenance - auto, paint/body, carwash, other vehicular	\$50.00
722110	Restaurant - full service restaurant facility Must Provide Board Certification: Department of Health Permit	\$100.00
722211	Restaurant - limited facility or service Must Provide Board Certification: Department of Health Permit	\$50.00
522121	S&L Branch or ATM - not main office of S&L	T
522120	Savings & Loans - not branch location or ATM	T
523999	Securities, Commodity - brokerage, portfolio, investment, other	\$150.00
487990	Sightseeing - scenic & sightseeing, land, air, water, special trans	A
624229	Social Assistance - shelters, vocational, child care, abuse, emergency	\$100.00
711310	Special Events - promoter or activity - see schedule for rates	\$150.00
451120	Sporting Goods & Hobbies - toy, fish, gun, books, games	\$75.00
541360	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$100.00

812114	Tanning Salons	\$50.00
513322	Telecommunications - cellular & other wireless, paging	K
513330	Telecommunications - resellers of service, retailer	A
513310	Telecommunications - telephone local per 11-51-128	1%
513320	Telecommunications - telephone long distance per 11-51-128	K
336112	Transportation Manufacturing – manufacturing, auto, truck, trailer, motor home, boat, ship	D
484122	Truck Transportation - local, long-distance, freight, moving & storage	C
999111	Unclassified miscellaneous business services not elsewhere classified	C
999222	Unclassified miscellaneous personal services not elsewhere classified	B
453310	Used Merchandise Stores - books, miscellaneous, consignment, flea market	\$50.00
221122	Utilities - electric power or light company - state regulated	3% gross
221210	Utilities - natural gas company - state regulated	3% gross
221310	Utilities - water, sewage treatment, steam and other	3% gross
541940	Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$100.00
493110	Warehousing & Storage - distribution, household, refrigerated, special	\$100.00
562998	Waste Management - companies, trucks, septic tanks, landfill, services	\$75.00
483212	Water Transportation - coastal, freight forwarders, inland, passenger	B
421990	Wholesale Trade - durable, vehicle, machinery, equipment, furniture	\$125.00
422720	Wholesale Trade - wholesale gasoline distributor	\$125.00
312131	Wine –on/off premise regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312132.02	Wine wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
312131.01	Wine-Off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
488410	Wrecker Services - wreckers services	\$50.00

Calculation Information

Schedule “A” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$150	
\$50,000		\$99,999	\$275 + \$2.82 per M in excess of	\$50,000
\$100,000		\$199,999	\$425 + \$2.40 per M in excess of	\$100,000
\$200,000		\$299,999	\$697 + \$2.35 per M in excess of	\$200,000
\$300,000		\$399,999	\$932 + \$2.21 per M in excess of	\$300,000
\$400,000		\$499,999	\$1,153 + \$2.16 per M in excess of	\$400,000
\$500,000		\$599,999	\$1,369 + \$2.11 per M in excess of	\$500,000
\$600,000		\$699,999	\$1,580 + \$2.05 per M in excess of	\$600,000
\$700,000		\$799,999	\$1,785 + \$2.00 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,985 + \$1.95 per M in excess of	\$800,000
\$900,000		\$999,999	\$2,180 + \$1.89 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$2,369 + \$1.84 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$2,553 + \$1.79 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$2,732 + \$1.73 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$2,905 + \$1.68 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$3,073 + \$1.63 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$3,236 + \$1.60 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$4,250 + \$1.57 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$5,470 + \$1.55 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$6,507 + \$1.49 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$7,630 + \$1.44 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$8,840 + \$1.39 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$11,317 + \$1.33 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$13,284 + \$1.28 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$16,943 + \$1.23 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$23,114 + \$1.17 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$29,162 + \$1.12 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$118,233 + \$1.01 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$185,210 + \$.80 per M in excess of	\$92,000,000

Schedule “B” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$1.00 per M in excess of	\$50,000
\$100,000		\$199,999	\$300 + \$1.30 per M in excess of	\$100,000
\$200,000		\$299,999	\$430 + \$1.25 per M in excess of	\$200,000
\$300,000		\$399,999	\$555 + \$1.20 per M in excess of	\$300,000
\$400,000		\$499,999	\$675 + \$1.10 per M in excess of	\$400,000
\$500,000		\$599,999	\$785 + \$1.05 per M in excess of	\$500,000
\$600,000		\$699,999	\$890 + \$1.00 per M in excess of	\$600,000
\$700,000		\$799,999	\$990 + \$.90 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,080 + \$.89 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,169 + \$.85 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,254 + \$.84 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,338 + \$.83 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,421 + \$.82 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,503 + \$.81 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,584 + \$.80 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,664 + \$.79 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,743 + \$.88 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$2,183 + \$.86 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,269 + \$.84 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$2,353 + \$.71 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$2,708 + \$.69 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$3,398 + \$.68 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$4,078 + \$.67 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$5,418 + \$.66 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$7,398 + \$.65 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$9,348 + \$.64 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$37,508 + \$.63 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$58,928 + \$.60 per M in excess of	\$92,000,000

Schedule “C” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$1.90 per M in excess of	\$50,000
\$100,000		\$199,999	\$295 + \$1.20 per M in excess of	\$100,000
\$200,000		\$299,999	\$415 + \$1.18 per M in excess of	\$200,000
\$300,000		\$399,999	\$533 + \$1.16 per M in excess of	\$300,000
\$400,000		\$499,999	\$649 + \$1.14 per M in excess of	\$400,000
\$500,000		\$599,999	\$763 + \$1.12 per M in excess of	\$500,000
\$600,000		\$699,999	\$875 + \$1.10 per M in excess of	\$600,000
\$700,000		\$799,999	\$985 + \$1.08 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,093 + \$1.06 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,199 + \$1.04 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,407 + \$1.02 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,509 + \$1.00 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,609 + \$.98 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,707 + \$.96 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,803 + \$.94 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,897 + \$.92 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,989 + \$.90 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$2,079 + \$.85 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,164 + \$.83 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$2,579 + \$.81 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$2,984 + \$.80 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$3,784 + \$.78 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$4,564 + \$.76 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$6,084 + \$.74 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$8,304 + \$.72 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$10,464 + \$.70 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$41,264 + \$.68 per M in excess of	\$58,000,000

Schedule “D” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$2.45 per M in excess of	\$50,000
\$100,000		\$199,999	\$315 + \$1.49 per M in excess of	\$100,000
\$200,000		\$299,999	\$464 + \$1.47 per M in excess of	\$200,000
\$300,000		\$399,999	\$611 + \$1.38 per M in excess of	\$300,000
\$400,000		\$499,999	\$749 + \$1.35 per M in excess of	\$400,000
\$500,000		\$599,999	\$884 + \$1.32 per M in excess of	\$500,000
\$600,000		\$699,999	\$1,016 + \$1.28 per M in excess of	\$600,000
\$700,000		\$799,999	\$1,144 + \$1.25 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,269 + \$1.22 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,391 + \$1.18 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,509 + \$1.15 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,624 + \$1.12 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,736 + \$1.08 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,844 + \$1.05 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,949 + \$1.02 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$2,051 + \$1.00 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$2,551 + \$.98 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$3,041 + \$.97 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$3,526 + \$.93 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$3,991 + \$.90 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$4,441 + \$.87 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$5,311 + \$.83 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$6,141 + \$.80 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$7,741 + \$.77 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$10,051 + \$.73 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$12,241 + \$.70 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$46,260 + \$.63 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$71,830 + \$.50 per M in excess of	\$92,000,000

Schedule “E” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$200 + \$2.10 per M in excess of	\$50,000
\$100,000		\$199,999	\$305 + \$1.33 per M in excess of	\$100,000
\$200,000		\$299,999	\$438 + \$1.17 per M in excess of	\$200,000
\$300,000		\$399,999	\$555 + \$1.11 per M in excess of	\$300,000
\$400,000		\$499,999	\$666 + \$1.08 per M in excess of	\$400,000
\$500,000		\$599,999	\$774 + \$1.05 per M in excess of	\$500,000
\$600,000		\$699,999	\$879 + \$1.03 per M in excess of	\$600,000
\$700,000		\$799,999	\$982 + \$1.00 per M in excess of	\$700,000
\$800,000		\$899,999	\$1,082 + \$.97 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,177 + \$.95 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,272 + \$.92 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,364 + \$.89 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,453 + \$.87 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,540 + \$.84 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,624 + \$.81 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,705 + \$.80 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$2,105 + \$.79 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$2,500 + \$.77 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,885 + \$.75 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$3,260 + \$.72 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$3,620 + \$.69 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$4,310 + \$.67 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$4,980 + \$.64 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$6,300 + \$.61 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$10,060 + \$.59 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$11,960 + \$.56 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$45,172 + \$.51 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$70,312 + \$.40 per M in excess of	\$92,000,000

Schedule “F” – If gross receipts are:

More Than	but	Less Than		
\$0		\$49,999	\$130	
\$50,000		\$99,999	\$180 + \$2.00 per M in excess of	\$50,000
\$100,000		\$199,999	\$280 + \$1.03 per M in excess of	\$100,000
\$200,000		\$299,999	\$383 + \$.88 per M in excess of	\$200,000
\$300,000		\$399,999	\$471 + \$.83 per M in excess of	\$300,000
\$400,000		\$499,999	\$554 + \$.81 per M in excess of	\$400,000
\$500,000		\$599,999	\$635 + \$.79 per M in excess of	\$500,000
\$600,000		\$699,999	\$714 + \$.77 per M in excess of	\$600,000
\$700,000		\$799,999	\$791 + \$.75 per M in excess of	\$700,000
\$800,000		\$899,999	\$866 + \$.73 per M in excess of	\$800,000
\$900,000		\$999,999	\$939 + \$.71 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,010 + \$.69 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,079 + \$.67 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,146 + \$.65 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,211 + \$.63 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,274 + \$.61 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,335 + \$.60 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,635 + \$.59 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$1,930 + \$.58 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,220 + \$.56 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$2,500 + \$.54 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$2,770 + \$.52 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$3,290 + \$.50 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$3,790 + \$.48 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$4,750 + \$.46 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$6,130 + \$.44 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$7,450 + \$.42 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$25,930 + \$.38 per M in excess of	\$58,000,000
\$92,000,000		Over \$92 MM	\$38,850 + \$.30 per M in excess of	\$92,000,000

Schedule “G” Electric, Water, and Gas Companies

For selling or distributing electrical current, water, or natural gas, an amount equal to three percent (3%) of the gross receipts of the business transacted in the Town or its police jurisdiction for the previous year for the sale or distribution of electrical current, water, or natural gas from any point in or into the Town or its police jurisdiction.

Schedule "H" Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premises)	312121	\$75.00	Set by State Code 63.0
050 (Beer Off Premise Only)	312122	\$50.00	Set by State Code 63.0
060 (Table Wine On/Off Premises)	312131	\$75.00	
070 (Table Wine Off Premises Only)	312131	\$75.00	
010 (Lounge Retail Liquor Class I)	312121	\$75.00	All three codes are part of the package plus the business license code
	312141	\$650.00	
	312131	\$75.00	
011 (Package Store Liquor Class II)	312122	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
020 (Restaurant Retail Liquor)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
032 (Club Liquor Class II)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	313131	\$75.00	
110 (Wholesale Table Wine & Beer)	312132	\$375.00	Distributors License

Schedule “I” Peddlers and Itinerant Dealers

Selling door-to-door or store-to-store:

A. Per one to three days	\$ 25.00
B. Per week	\$ 50.00
C. Per year	\$100.00

Any license issued under this subsection is issued subject to the approval and restrictions of the Police Department and is subject to revocation with cause without recourse. Peddlers and itinerant dealers must have written permission from the owner or operator of businesses to sell from their private parking lots or from any portion of public right-of-way in front of such businesses.

Schedule “J” Taxi Cabs & Limousines

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

A. One (1) taxi cab or limousine	\$50.00 per decal
B. All taxi cabs or limousines over one (1)	\$25.00 per decal

Schedule “K” Telephones & Telecommunications

- A. Each person operating a telephone exchange in the Town and/or a long distance telephone service in the Town shall pay a license tax on a per capita basis as set forth in Section 11-51-128, *Code of Alabama 1975*.
- B. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the Town, or installing wires or other facilities for such purposes where the wires or facilities do *not* use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a **service provider**, and shall pay an amount equal to five percent (5%) of the gross revenue of the business transacted by such person in the Town or its police jurisdiction for the preceding year.
- C. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the Town, or installing wires or other facilities for such purpose where the wires or facilities use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a **system owner**, and shall pay \$100 per year in addition to any franchise fees separately owed and paid as rent for the use of the public rights-of-way by such person in the Town or its police jurisdiction for the preceding year.
- D. Each person who owns a wire line system that uses, crosses or otherwise occupies any portion of the public rights-of-way, but derives no revenue from the system within the city, shall be defined as a **transporter of services** and shall pay a fee of \$3.00 per foot per year for each foot of facilities that occupies, uses or crosses any portion of the public rights-of-way.

Schedule “L” Special Events Licenses

Ordinance or Resolutions Apply

Schedule “M” Fortune Tellers

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

Schedule “N” Vending Machines

In addition to the license thereto, there shall be an additional charge for each machine. The cost of each machine shall be according to the following table:

1-5 machines vending any type merchandise or product	\$20.00 per machine
5-10 machines vending any type merchandise or product	\$10.00 per machine
All over 10 machines vending any type merchandise or product	\$ 5.00 per machine

Schedule “O” Billiard and/or Pool Tables

In addition to the license thereto, there shall be an additional charge per table. The cost of each table shall be according to the following table:

1-2 billiard or pool tables	\$50.00 per table
All over 2 billiard or pool tables	\$25.00 per table

Schedule “P” Amusement Devices

In addition to the license thereto, there shall be an additional charge for each machine. The cost of each machine shall be according to the following table:

1-10 machines	\$25.00 per machine
All over 10 machines	\$10.00 per machine

Schedule “Q” Buses, Trucks, & Other Equipment

In addition to the license thereto, there shall be an additional charge for each piece of equipment and the cost shall be according to the following table:

1-2 buses, trucks, or other equipment	\$50.00 each
3-5 buses, trucks, or other equipment	\$25.00 each
All over 5 buses, trucks, or other equipment	\$10.00 each

Schedule “R” Number of Employees

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

Schedule "S" Square Feet

S-1	Zero	to	5,000 square feet	\$100.00
S-2	5,001	to	10,000 square feet	\$200.00
S-3	10,001	to	20,000 square feet	\$300.00
S-4	20,001	to	30,000 square feet	\$400.00
S-5	30,001	to	40,000 square feet	\$500.00
S-6	40,001	to	50,000 square feet	\$600.00
S-7	50,001	to	60,000 square feet	\$700.00
S-8	60,001	to	70,000 square feet	\$800.00
S-9	70,001	to	80,000 square feet	\$900.00
S-10	80,001	to	90,000 square feet	\$1,000.00
S-11	90,001	to	100,000 square feet	\$1,200.00
S-16	Over 100,001	square feet		\$1,200.00 + \$.01 per square foot

Schedule "T"

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$500.00.

Schedule "U" Banks, Savings & Loans

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

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

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

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

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

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

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

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

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

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

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

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

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

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

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

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business

delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).