



City of Westover (9765) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Westover

All businesses operating in the city limits or police jurisdiction of the City of Westover 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. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-----------|--|--|
| 721.01 | Flat | Accommodations – bed and breakfast inns and services | \$300.00 |
| 721.00 | | Accommodations – hotels, motels and similar facilities must also purchase 721.05 | M |
| 721.05 | | Accommodations – hotels, motels and similar facilities must also purchase 721.00 | M |
| 721.04 | Flat | Accommodations – public parking garages & parking lots | \$25.00 |
| 721.03 | Flat | Accommodations – rooming houses and boarding houses | \$50.00 |
| 721.02 | Units | Accommodations – trailer parks, RV parks, and travel parks, | \$100 plus \$10 per space over 5 |
| 541.00 | Flat | Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board | \$200.00 |
| 926.00 | | Administration of Economic programs | |
| 924.00 | | Administration of Environmental Quality Programs | |
| 925.00 | | Administration of housing, urban, comm.. | |
| 923.00 | | Administration of human resource programs | |
| 561.07 | Flat | Administrative services – advertising agencies, direct advertising using vehicle on public street | \$250.00 |
| 561.06 | Flat | Administrative services – answering, employment, office, secretarial, travel, accounting/bookkeeping, tax services, coffee & tea delivery, drafting (with no registered engineer) | \$100.00 |
| 561.08 | Flat | Administrative services – collection, detective & investigation, security alarm, security guard & patrol | \$100.00 |
| 115.00 | Flat | Agriculture support – cotton gins, farm mgt, post-harvest activities, feed/seed/grain | \$25.00 |
| 481.00 | Gross | Air transportation – airline tickets, shipping, freight, charters service, | R |
| 621.03 | Flat | Ambulance – ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure | \$100.00 |
| 713.00 | Flat | Amusement – amusement centers, game centers, arcades, For pool halls and amusement devices, See 910 | \$100.00 |
| 713.02 | Gross | Amusement – ice skating or roller skating rinks, golf course/driving range, fitness, gym, bowling, other | R |
| 713.03 | Gross | Amusement – theme parks, activity centers | R |
| 112.00 | Flat | Animal Production – dairy, cattle, ranching, sheep, chickens, poultry | \$100.00 |
| 315.00 | Gross | Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories | P |
| 335.00 | Gross | Appliance manufacturing – small appliance, lighting, electrical, battery, freezer | P |
| 541.01 | Flat | Appraisers – individual and/or firm professional license Must Provide Board Certification: Alabama Real Estate Appraisers Board | \$200.00 |
| 541.02 | Flat | Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board | \$200.00 |
| 711.00 | Gross | Arts and spectator sports – dance, musical, teams, tracks, promoters, agents | R |
| 541.03 | Flat | Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar | \$200.00 |
| 541.04 | Flat | Auditors – individual and/or firm professional license | \$200.00 |
| 522.01 | State Law | Bank Branch or ATM – not main office of bank | B |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-----------|---|--|
| 522.00 | State Law | Bank Main Office – not branch location or ATM | B |
| 312113.00 | Flat | Beer, Wine &/or Liquor Manufacturing or Importer Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$200.00 |
| 312112.00 | | Beer, Wine &/or Liquor Special Events – must also purchase beer on/off premise, wine on/off premise limit for 7 days Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | A |
| 312111.00 | Flat | Beer, Wine &/or Liquor Warehouse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$200.00 |
| 312110.00 | Flat | Beer, Wine &/or Liquor Wholesaler Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$200.00 |
| 312050.00 | Flat | Beer-off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$50.00 |
| 312040.00 | Flat | Beer-on/off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$75.00 |
| 312.01 | Gross | Beverage & tobacco manufacturing – alcoholic beverages Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | P |
| 312.00 | Gross | Beverage & tobacco manufacturing – soft drinks, bottled water, ice, tobacco | P |
| 541.19 | Gross | Billboards – using, leasing, or supplying billboards for advertising | O |
| 523.01 | Flat | Bonding company or agent – appearance or appeal bonds | \$75.00 |
| 523.02 | Flat | Bonding company or agent – surety or fidelity bonds | \$50.00 |
| 515.00 | Gross | Broadcasting – radio and television stations | R |
| 444.00 | Gross | Building materials and gardening equipment dealers – hardware, paint, wallpaper, carpet, flooring, rugs, windows, curtains & blinds sales& installation, plant nursery, plumbing or gas supply | R |
| 444.01 | Gross | Building materials and gardening equipment dealers – home center, nursery, lumber, ready- mixed concrete, brick, tile, concrete blocks, other | R |
| 910.02 | Units | Category for number of – amusement devices and/or games | \$50.00 each device |
| 920.00 | Units | Category for number of – employees as a basis for calculating license | V |
| 910.01 | Units | Category for number of – pool tables, | \$50.00 each table |
| 930.00 | Units | Category for number of – square feet used for calculating license amount | W |
| 910.00 | Units | Category for number of – vending machines for all types vending | N |
| 722.02 | Flat | Caterers – and/or mobile food services for special event, see schedule S Must Provide Board Certification: Department of Health Permit | \$100.00 |
| 522.06 | Flat | Check cashing services | \$100.00 |
| 325.00 | Gross | Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin | P |
| 541.07 | Flat | Chiroprapist – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama | \$200.00 |
| 541.06 | Flat | Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board | \$200.00 |
| 448.00 | Gross | Clothing & accessories – men, women, children, infant, shoe, jewelry, fabric & sewing notions | R |
| 312032.00 | Flat | Club Liquor Class I non-profit must also purchase beer on/off premise, wine on/off premise, and applicable drinking establishment license 722.04 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$500.00 |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 312032.01 | Flat | Club Liquor Class II for Profit - must also purchase beer on/off premise, wine on/off premise, and applicable drinking establishment license 722.04 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$500.00 |
| 334.00 | Gross | Computer & electronic manufacturing – audio, video, circuit boards, peripherals | P |
| 541.08 | Flat | Computer Programmer – individual and/or professional firm license | \$100.00 |
| 236.01 | Flat | Construction – general contractors, developers, builders – residential Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | \$200.00 |
| 236.00 | Flat | Construction – general contractors, developers, builders –non residential Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | \$300.00 |
| 238.18 | Flat | Construction – subcontractors, non-residential | \$10.00 |
| 561.02 | Flat | Construction Services - new construction clean up | \$100.00 |
| 236.02 | Flat | Contractors – general contractors, home remodeling & improvement | \$100.00 |
| 237.00 | Gross | Contractors – heavy construction, highway, bridge, street, water, sewer | H |
| 238.15 | Flat | Contractors – specialty trade – building equipment & mechanical install, elevator install | \$100.00 |
| 238.06 | Flat | Contractors – specialty trade – carpentry & framing | \$100.00 |
| 238.09 | Flat | Contractors – specialty trade – concrete & paving | \$100.00 |
| 238.04 | Flat | Contractors – specialty trade – drywall, plaster, acoustical & insulation | \$100.00 |
| 238.02 | Flat | Contractors – specialty trade – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board | \$100.00 |
| 238.13 | Flat | Contractors – specialty trade – excavation and site development, hauling | \$100.00 |
| 238.07 | Flat | Contractors – specialty trade – floor coverings/all types | \$100.00 |
| 238.12 | Flat | Contractors – specialty trade – glass and glazing contractors | \$100.00 |
| 238.17 | Flat | Contractors – specialty trade - heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors | \$100.00 |
| 238.03 | Flat | Contractors – specialty trade – masonry and stone contractors | \$100.00 |
| 238.01 | Flat | Contractors – specialty trade – painting and wall covering | \$100.00 |
| 238.00 | Flat | Contractors – specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board | \$100.00 |
| 238.08 | Flat | Contractors – specialty trade – roofing, siding & sheet metal | \$100.00 |
| 238.11 | Flat | Contractors – specialty trade – structural steel erection | \$100.00 |
| 238.05 | Flat | Contractors – specialty trade – tile, marble, terrazzo & mosaic | \$100.00 |
| 238.10 | Flat | Contractors – specialty trade – water well drilling & irrigation | \$100.00 |
| 238.14 | Flat | Contractors – specialty trade – wrecking and demolition | \$100.00 |
| 238.16 | Flat | Contractors – specialty trades contractors- other non-general & non-heavy | \$100.00 |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 492.00 | Flat | Couriers – couriers and local messenger services, local delivery services | \$100.00 |
| 522.07 | Flat | Credit services – companies and activities related to credit and mediation | \$100.00 |
| 999.99 | Gross | Delivery | See Section 21 |
| 541.05 | Flat | Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama | \$200.00 |
| 722.04 | Gross | Drinking Establishment – club, lounge, bar or other for alcoholic beverages, see schedule A Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | R |
| 611.03 | Flat | Educational services – private schools, kindergarten through high school | \$100.00 |
| 611.02 | Flat | Educational services – services, cosmetology, flight, fine arts, other | \$100.00 |
| 611.01 | Flat | Educational services – sports, dancing, gymnastics, baton, martial arts | \$100.00 |
| 611.00 | Flat | Educational services – technical or trade, computer, business | \$100.00 |
| 443.01 | Gross | Electronic & appliance store – computers | R |
| 443.00 | Gross | Electronic & appliance store – household, radio, stereo, television | R |
| 541.09 | Flat | Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board | \$200.00 |
| 561.00 | Flat | Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries | \$100.00 |
| 111.00 | Flat | Farming and Crop Production – agriculture, crop production, nursery, fruit, growers, | \$100.00 |
| 114.00 | Flat | Fishing & hunting – hunting and trapping, finfish, shellfish, supplies, | \$100.00 |
| 445.00 | Gross | Food & beverage stores – grocery, convenience store, markets, bakery for alcoholic beverages, see schedule A | R |
| 445.01 | Gross | Food & beverage stores – produce sales & delivery | R |
| 311.00 | Gross | Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing | P |
| 113.00 | Flat | Forestry – logging, forestry, timber track operations, timber mgt, | \$100.00 |
| 812.11 | Flat | Fortune Teller or Clairvoyant – palm reader, adviser, psychic, individual reader license | \$500.00 |
| 525.00 | Flat | Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp | \$100.00 |
| 337.01 | Gross | Furniture manufacturing – cabinets, woodworking | P |
| 337.00 | Gross | Furniture manufacturing – office, household, beds, kitchen | P |
| 442.00 | Gross | Furniture store – furniture, home furnishings | R |
| 447.00 | Units | Gasoline Retail - service station, retail dealer selling gasoline & oil with or without convenience stores | G |
| 452.00 | Gross | General merchandise stores – department, warehouse clubs, superstores | R |
| 446.00 | Gross | Health and personal care stores – drug, pharmacy, cosmetic, health food, \$75 | R |
| 446.01 | Gross | Health and personal care stores – optical lens & frame sales & supplies, nursing/medical supplies | R |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-----------|---|--|
| 621.00 | Gross | HMO – medical centers and services | R |
| 622.00 | Gross | Hospitals – surgical, substance abuse, psychiatric, general care, special, | R |
| 519.00 | Gross | Information services and data processing – providing, storing, processing, access to information, directories | R |
| 524.02 | State Law | Insurance adjuster | I |
| 524.00 | State Law | Insurance company – fire and marine | I |
| 524.01 | State Law | Insurance company – health, allied and all other | I |
| 516.00 | Flat | Internet publishing & broadcasting | \$100.00 |
| 519.01 | Gross | Internet service providers – internet serve providers, web hosting, email, web design | R |
| 561.01 | Flat | Janitorial firm – janitorial cleaning services – individual or firm, carpet/rug/mattress cleaning, chimney service, maid, smoke | \$100.00 |
| 561.03 | Flat | Landscaping Services - gardener, lawn service, fertilization & care, tree surgeon | \$100.00 |
| 561.05 | | Landscaping Services - general yard work - full-time students and retirees maintaining three or fewer yards per week with no employees | Exempt |
| 561.04 | Flat | Landscaping Services - general yard work, grass cutting & trim only | 15.00 |
| 316.00 | Gross | Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear | P |
| 312032.03 | Flat | Lounge Retail Liquor Class II - must also purchase beer off premise, wine off premise, and applicable drinking establishment license 722.04 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$500.00 |
| 312032.02 | Flat | Lounge retail Liquor Class I - must also purchase beer on/off premise, wine on/off premise, and applicable drinking establishment license 722.04 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$500.00 |
| 333.00 | Gross | Machinery manufacturing – office machinery, industrial, engines, farm, HVAC | P |
| 551.00 | Flat | Management companies – offices, enterprises, regional, corporate | \$100.00 |
| 621.02 | Flat | Massage therapy – licenses massage therapist, in conjunction with licensed exercise facility or with a medical referral | \$75.00 |
| 621.04 | Flat | Medical/diagnostic – medical labs, diagnostic imaging | \$100.00 |
| 332.00 | Gross | Metal fabrication – cutlery, structural, ornamental, machine shops | P |
| 332.01 | Gross | Metal fabrication – welding shops | P |
| 212.00 | Gross | Mining - (except for oil and gas) all related mining activities, | R |
| 213.00 | Flat | Mining support services – for oil and gas mining activities, oil/gas wells, | \$ 100.00 |
| 339.00 | Gross | Miscellaneous manufacturing – medical, dental, jewelry, sporting goods, toys, signs, all other | P |
| 453.04 | Gross | Miscellaneous retailers – adult book or novelty | R |
| 453.03 | Flat | Miscellaneous retailers – fireworks, after State approval | \$250.00 |
| 453.07 | Gross | Miscellaneous retailers – florist, card, gift, novelty, pets, art, tobacco, business machines and equipment, ceramics, pottery, baskets, dairy sales & delivery, cleaning products & insecticides, electrical, meat, millinery, photographic supplies/developing and cameras, sewing machine, swimming pools & spas, telephones, other | R |
| 453.01 | Gross | Miscellaneous retailers – propane/butane/methane sales & tank rentals | R |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 453.05 | Gross | Miscellaneous retailers – salvage yard/junk yard See § 24 for special requirements | R |
| 453.02 | Gross | Miscellaneous retailers – steel & metal products, pipes & tubing, | R |
| 453.06 | Gross | Miscellaneous retailers – video sales | R |
| 441.05 | Gross | Mobile home/manufactured housing - sales & service | R |
| 512.00 | Gross | Motion pictures – theaters, videos, recording, drive-ins, sound studios | R |
| 441.00 | Gross | Motor vehicle parts and accessories – tires (other than service station), parts, accessories | R |
| 441.03 | Gross | Motor vehicles - boats and accessories, camper trailers Must Provide Board Certification: Revenue Department - Regulatory License | R |
| 441.01 | Gross | Motor vehicles - new – automobiles, motorcycles, etc. – dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License | R |
| 441.02 | Gross | Motor vehicles - used – automobiles, motorcycles, etc. – dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License | R |
| 441.04 | Gross | Motorized equipment - heavy equipment, tractors, accessories | R |
| 712.00 | Gross | Museums – museums and historical sites, zoos, botanical gardens, parks | R |
| 928.00 | | National Security and International Affairs | |
| 522.04 | Flat | Nondepository credit – finance or mortgage loan company | \$100.00 |
| 327.00 | Gross | Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile | P |
| 454.02 | Flat | Non-store retailers – firewood | \$10.00 |
| 454.01 | Flat | Non-store retailers – peddlers, sales of candy/ice cream/sandwiches/ donuts/ etc. from basket, handcart or vehicle; cosmetic sales in private homes | \$50.00 |
| 454.03 | | Non-store retailers – roadside produce stand, home grown | Exempt |
| 454.04 | Flat | Non-store retailers – roadside produce stand, non-permanent structures | \$15.00 |
| 454.05 | Flat | Non-store retailers – roadside produce stand, permanent structures | \$25.00 |
| 454.06 | | Non-store retailers – special events | S |
| 454.00 | Flat | Non-store retailers – vending machine operators, direct selling, mail order For vending machines, See 910.00 | \$100.00 |
| 623.00 | Flat | Nursing care – residential care facility, day care, assisted living, group home or domiciliary | \$100.00 |
| 623.01 | Flat | Nursing home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators | \$350.00 |
| 211.00 | Gross | Oil and gas extraction – natural gas liquid extraction, crude extraction, | R |
| 541.10 | Flat | Optometrist/optician/ophthalmologist – individual and/or firm professional license Must Provide Board Certification: Optometry Board | \$200.00 |
| 541.11 | Flat | Osteopath – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama | \$200.00 |
| 517.06 | Gross | Other telecommunications – satellite tracking, telemetry, radar station, rec'v/transmit | R |
| 621.01 | Gross | Outpatient Care Centers – all other types of services | R |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-----------|---|---|
| 312011.00 | Flat | Package Stores – must also purchase beer off premise, wine off premise and applicable license under code 445.02 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$500.00 |
| 445.02 | Gross | Package Stores – package & liquor store, selling beer, wine and/or liquor for off-premises consumption, for alcoholic beverages, see schedule A Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | R |
| 322.00 | Gross | Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores | P |
| 485.01 | State Law | Passenger transportation – bus terminals state regulated | 37-3-33 \$25.00 |
| 485.02 | Unit | Passenger transportation – buses, limousine service, buggy, charters See 24 for special requirements | \$75.00 per vehicle plus \$20.00 per driver |
| 485.00 | Flat | Passenger transportation – charter and other vehicle transit services | \$100.00 |
| 485.03 | Unit | Passenger transportation – taxi service, See 24 for special requirements | \$75.00 per cab plus \$20.00 per driver |
| 522.05 | Gross | Pawn broker or shop – title or merchandise pawn See 24 for special requirements | R |
| 812.00 | | Personal Services – barber, beautician, (includes 1 station) Must Provide Board Certification: Alabama Board of Cosmetology and Barbering | \$100.00 plus \$10.00 each additional station |
| 812.03 | Flat | Personal Services – body piercing, massage parlor, tattoo parlor Must Provide Board Certification: Department of Health Permit | \$100.00 |
| 812.09 | Flat | Personal Services – commercial cemeteries | \$100.00 |
| 812.06 | Gross | Personal Services – diaper, dry cleaning & pressing, laundry/linen collection and delivery | R |
| 812.04 | Flat | Personal Services – electrolysis | \$100.00 |
| 812.07 | Flat | Personal Services – laundry coin operated | \$100.00 |
| 812.05 | Unit | Personal Services – nail salon, manicurist | \$100.00 plus \$10.00 each station |
| 812.10 | Flat | Personal Services – pet care, kennel | \$100.00 |
| 812.02 | Unit | Personal Services – tanning bed not in tanning salon | \$10.00 each bed |
| 812.01 | Unit | Personal Services – tanning salon | \$100.00 plus \$10 each bed |
| 812.08 | Gross | Personal Services – undertakers, funeral homes, burial items Must Provide Board Certification: Board of Funeral Services | R |
| 324.00 | Gross | Petroleum and coal manufacturing – asphalt, grease, roofing, paving products | P |
| 541.12 | Flat | Photographer – studios, portrait, commercial, services- for Special event see schedule S | \$100.00 |
| 541.13 | Flat | Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama | \$200.00 |
| 326.00 | Gross | Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film | P |
| 331.00 | Gross | Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries | P |
| 323.00 | Gross | Printing – screen, quick, digital, books, lithographic, handbills, comm | P |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-----------|--|--|
| 541.18 | Flat | Professional Services Not Elsewhere Classified – scientific, technical | \$100.00 |
| 541.14 | Flat | Psychiatrist/psychologist – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama | \$200.00 |
| 511.00 | Gross | Publishing industries except internet – newspaper, book, periodical, databases, software, (carriers exempt) | R |
| 482.00 | | Rail transportation – transportation, ticket offices, state regulated | 11-51-124 |
| 531.00 | Flat | Real estate – offices, agents, brokers, management, developers, state regulated, § 34- 27-30.1 | \$100.00 |
| 531.03 | Unit | Real estate, lessors of – each mobile home lot | \$5.00 each lot |
| 531.02 | Unit | Real estate, lessors of – each non-residential unit | \$100.00 each rental unit |
| 531.01 | Unit | Real estate, lessors of – each residential unit | \$50.00 each rental unit |
| 532.00 | Flat | Rental and leasing – auto, truck, RV | \$100.00 |
| 532.01 | Flat | Rental and leasing – camper trailer | \$100.00 |
| 532.04 | Gross | Rental and leasing – movie and video rental | R |
| 532.03 | Gross | Rental and leasing – rental center, equipment, awnings & tents, linens, all tangible property | R |
| 532.02 | Flat | Rental and leasing – utility truck, trailer | \$100.00 |
| 811.07 | Flat | Repairs and maintenance – all electronic equipment, telephone, computer repair & services | \$100.00 |
| 811.04 | Flat | Repairs and maintenance – car wash in conjunction with service station | \$100.00 |
| 811.09 | Flat | Repairs and maintenance – clothing alterations, shoe repair | \$100.00 |
| 811.08 | Flat | Repairs and maintenance – electric motor, all appliances, home & garden equipment, bicycles, furniture and upholstery, jewelry & watch, locksmith | \$100.00 |
| 811.03 | Flat | Repairs and maintenance – motor vehicle clean up, car wash other than at service station | \$100.00 |
| 811.00 | Flat | Repairs and maintenance – motor vehicle custom engine building, body shop, custom paint/body, seat covers, other vehicular, boats | \$100.00 |
| 811.05 | Flat | Repairs and maintenance – motor vehicle greasing and/or oiling, mechanical repair | \$100.00 |
| 811.02 | Flat | Repairs and maintenance – motor vehicle wrecker or towing | \$100.00 |
| 811.06 | Flat | Repairs and maintenance – saw sharpening, tool grinding | \$100.00 |
| 811.01 | Flat | Repairs and maintenance – tire recapping or retreading | \$100.00 |
| 623.02 | Flat | Residential care facilities – child group homes, halfway house, boot camp, | \$350.00 |
| 722.00 | Gross | Restaurant – full service restaurant facility, cafeteria for alcoholic beverages, see schedule A Must Provide Board Certification: Department of Health Permit | R |
| 722.01 | Gross | Restaurant – limited facility or service for alcoholic beverages, see schedule A Must Provide Board Certification: Department of Health Permit | R |
| 312020.00 | Flat | Restaurant Retail Liquor - must also purchase beer on/off premise, wine on/off premise, and applicable restaurant license 722.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$500.00 |
| 522.03 | State Law | S&L Branch or ATM – not main office of S&L | B |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-----------|---|--|
| 517.05 | Gross | Satellite Telecommunications – provide point to point telecommunications via satellites | R |
| 522.02 | State Law | Savings and Loans – not branch location or ATM | B |
| 523.00 | Flat | Securities, commodity – brokerage, portfolio, investment, stocks, bonds, commodities, other financial services | \$100.00 |
| 487.00 | Flat | Sightseeing transportation – scenic and sightseeing, land, air, water, special trans | \$100.00 |
| 624.00 | Flat | Social assistance – shelters, vocational, child day care & nursery | \$25.00 |
| 927.00 | | Space, research, and technology | |
| 711.01 | | Special Events – promoter or activity, carnival, circus – see schedule for rates for alcoholic beverages, see schedule A. See 24 for special requirements | S |
| 451.00 | Gross | Sporting goods & hobbies – toy, fish, gun, books, games, bicycles & parts, musical instruments | R |
| 541.15 | Flat | Surgeon – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama | \$200.00 |
| 541.16 | Flat | Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board | \$200.00 |
| 517.03 | Gross | Telecommunications – cable television sales or distribution | C |
| 517.02 | Gross | Telecommunications – cellular and other wireless, paging | R |
| 517.04 | Gross | Telecommunications – resellers of service | R |
| 517.00 | State Law | Telecommunications – telephone local | T |
| 517.01 | State Law | Telecommunications – telephone long distance | T |
| 313.00 | Gross | Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills | P |
| 314.00 | Gross | Textile products manufacturing – mill operations not covered in 313 | P |
| 484.04 | Flat | Transportation – other support activity, packing & crating | \$200.00 |
| 336.00 | Gross | Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle | P |
| 484.02 | Flat | Truck transportation – express companies, state regulated 11-51-126 | \$25.00 |
| 484.01 | Flat | Truck transportation – local, long-distance, freight, other than express companies | \$200.00 |
| 484.00 | Flat | Truck transportation – moving & storage, residential or commercial | \$200.00 |
| 484.03 | State Law | Truck transportation – terminal – state regulated | 37-3-33 \$25.00 |
| 999.00 | Gross | Unclassified miscellaneous business services not elsewhere classified | R |
| 999.01 | Gross | Unclassified miscellaneous personal services not elsewhere classified | R |
| 453.00 | Gross | Used Merchandise Stores – books, miscellaneous, consignment, flea mkt, antiques, other | R |
| 221.00 | Gross | Utilities – electric power or light company | U |
| 221.01 | Gross | Utilities – natural gas company | U |
| 221.02 | Gross | Utilities – water, sewage treatment, steam, & others not otherwise licensed | U |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 541.17 | Flat | Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board | \$200.00 |
| 493.04 | Flat | Warehousing and storage – alcoholic beverages | \$200.00 |
| 493.01 | Flat | Warehousing and storage – automobile, truck, other vehicle, when not connected with licensed body shop, garage, or wrecker service | \$200.00 |
| 493.02 | Flat | Warehousing and storage – distribution, household, refrigerated, special, up to 10,000 sq. ft. of floor space | \$200.00 |
| 493.03 | Flat | Warehousing and storage – distribution, household, refrigerated, special, over 10,000 sq. ft. of floor space | \$200.00 |
| 493.00 | Flat | Warehousing and storage – personal property | \$200.00 |
| 562.01 | Flat | Waste management – septic tanks cleaning & installation | \$100.00 |
| 562.00 | Flat | Waste management – solid waste companies, trucks, landfill, services | \$100.00 |
| 483.00 | Gross | Water transportation – coastal, freight forwarders, inland, passenger | R |
| 421.00 | Flat | Wholesale trade – durable, machinery, equipment, furniture, other | \$100.00 |
| 421.01 | Flat | Wholesale trade – durable, vehicle | \$100.00 |
| 422.03 | Flat | Wholesale trade – <u>non-durable</u> , fireworks, | \$250.00 |
| 422.02 | Flat | Wholesale trade – non-durable, paper, apparel, grocery, beverages, dairy, beauty/barber shop supplies, other | \$100.00 |
| 422.01 | Flat | Wholesale trade – non-durable, produce sale & delivery, tobacco products | \$100.00 |
| 422.00 | Flat | Wholesale trade – non-durable, wholesale gasoline & oil distributor | \$200.00 |
| 312070.00 | Flat | Wine-off premise only Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$50.00 |
| 312060.00 | Flat | Wine-on/off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | \$75.00 |
| 321.00 | Gross | Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork | P |

Calculation Information

Schedule "A"- Beer, Wine & Liquor

| | Amount | Licensing Notes |
|--|------------|--|
| State of Alabama Code | | |
| 040 (Beer On/Off Premise) | 75.00 | |
| 050 (Beer off Premise Only) | 50.00 | |
| 060 (Table Wine On/Off Premise) | 75.00 | |
| 070 (Table Wine off Premise Only) | 50.00 | |
| 010 (Lounge Retail Liquor Class I) | 500.00 | Plus 040 & 060 and 722--- Drinking Establishment |
| (Lounge Retail Liquor Class II) | 500.00 | Plus 050 & 070 and 722--- Drinking Establishment |
| 011 (Package Store) | 500.00 | Plus 040 & 060 and 445--- Package Stores |
| 020 (Restaurant Retail Liquor) | 500.00 | Plus 040 or 060 as applicable and 722- Restaurant |
| (Club Liquor Class I non-profit) | 500.00 | Plus 040 & 060 and 722--- Drinking Establishment |
| 032 (Club Liquor Class II for profit) | 500.00 | Plus 040 & 060 and 722--- Drinking Establishment |
| 110 (Wholesale Distributor- Beer and Wine) | 200.00 | |
| (Wholesale Distributor - Liquor) | 200.00 | |
| (Warehouse) | 200.00 | |
| (Special Events) | 50.00 | Plus 040 or 060 as applicable-Limit 7 |
| days | | |
| (Manufacturer) | 200.00 | |
| (Importer) | 200.00 | |

Refer to 28-3-1 et seq., Code of Alabama 1975, as amended.

Schedule "B"- Banks / Savings & Loans

When (1) capital, surplus, and undivided profits of a bank combined, or (2) amounts paid in on nonwithdrawable shares, reserves and undivided profits of a savings and loan association combined are:

| | |
|--|----------|
| \$50,000 or less | \$10.00 |
| More than \$50,000 and not over \$100,000 | \$20.00 |
| More than \$100,000 and not over \$150,000 | \$30.00 |
| More than \$150,000 and not over \$200,000 | \$40.00 |
| More than \$200,000 and not over \$250,000 | \$50.00 |
| More than \$250,000 and not over \$300,000 | \$60.00 |
| More than \$300,000 and not over \$350,000 | \$70.00 |
| More than \$350,000 and not over \$400,000 | \$80.00 |
| More than \$400,000 and not over \$450,000 | \$90.00 |
| More than \$450,000 and not over \$500,000 | \$100.00 |
| More than \$500,000 and not over \$600,000 | \$110.00 |
| More than \$600,000 | \$125.00 |
| and on each branch | \$10.00 |

See 11-51-130 and -131, Code of Alabama 1975.

Schedule "C" - Cable Television

Selling and/or distributing cable television services

5% of the gross receipts of the business transacted by the person or company in the town during the preceding year

Schedule "G" - Gasoline & Oil Retail

Retail sales with or without convenience store: for the business of selling gasoline, lubricating oil, or illuminating or fuel oil, or substitute therefor, at retail:

\$25.00 plus $\frac{1}{4}$ of 1 cent (\$.0025) per gallon of gasoline or motor fuel sold within the city, to be paid monthly, not later than the 20th day of each month following such sales, payable to City of Westover – Road Fund.

a

In addition to the above, for each octane grade offered, \$5.00 per nozzle.

Service station: for the business of selling gasoline or diesel motor fuel at retail, or from the sale of automobile tires and accessories and from the lubricating, washing, and repairing of automobiles, which are to be included as a measure of the tax:

\$25.00 plus $\frac{1}{4}$ of 1 cent (\$.0025) per gallon of gasoline or motor fuel sold within the city, to be paid monthly, not later than the 20th day of each month following such sales, payable to City of Westover – Road Fund.

In addition to the above, for each octane grade offered, \$5.00 per nozzle.

Schedule "H" - Contractors – Heavy Construction

\$300.00+ 0.4% gross receipts over \$25,000

Schedule "I" - Insurance Companies, Agencies, & Adjusters

Each person or company engaged in the business of acting as an insurance **adjuster** shall pay a license fee based on gross fees for such services rendered within the town during the preceding calendar year as follows:

Less than \$5,000 \$15.00
\$5,000 and over but less than \$10,000 \$25.00
\$10,000 and over but less than \$15,000 \$50.00
\$15,000 and over but less than \$20,000 \$75.00
\$20,000 and over \$100.00

Each **fire & marine** insurance company shall pay a license fee of \$4.00 for each \$100.00 and major fraction thereof of gross premiums, including renewal premiums when the renewed policy insures additional property or persons, less return premiums, received on policies issued during the preceding year on property located within the town; provided that new companies shall pay a flat minimum license fee of \$25.00 on which there shall be an adjustment on the above basis at the end of the year. See § 11-51-120, Code of Alabama.

Each insurance company, **other than fire & marine insurance companies and fraternal benefit societies**, shall pay a license fee of \$10.00 plus \$1.00 for each \$100.00 and major fraction thereof of gross premiums, including renewal premiums when the renewed policy insures additional property or persons, less return premiums, received on policies issued during the preceding year to citizens of the town; provided that new companies shall pay a flat minimum license fee of \$25.00 on which there shall be an adjustment on the above basis at the end of the year. See § 11-51-121, Code of Alabama.

Schedule "M" - Motels & Hotels

Including tourist camps and retreats

\$4.00 per room plus 3% of the amounts charged to persons for occupying a room or other quarter in said place of business

Schedule "N" - Vending Machines

\$25.00 per machine operated by \$.50 or more

No license is required from local companies for vending machines if:

- (1) Company includes receipts from machine in total gross receipts, or machine is employee owned or company-owned and no profit is derived from sale of product.
- (2) License is required from vending machine companies who own and operate machines for a profit, or companies who own and operate full service machines, or local companies whose machines do not meet the requirements of (1) above.

Schedule "O" - Outdoor Advertising

5% of gross receipts

Schedule "P" - Manufacturing

Manufacturers: Manufacturers of a product within said Town shall pay a license based on their gross receipts at the following rates:

| | |
|--|---|
| Annual gross receipts of \$100,000 or less | \$250 |
| Annual gross receipts in excess of \$100,000 | \$250 + 0.05% gross receipts over \$100,000 to a maximum \$3,000,000 gross receipts |

Schedule "R"- Gross Receipts

| | |
|---|---|
| Less than \$100,000 gross receipts | \$100.00 |
| At least \$100,000 but less than \$150,000 | \$150.00 |
| At least \$150,000 but less than \$200,000 | \$200.00 |
| At least \$200,000 but less than \$1,000,000 | \$250.00 |
| At least \$1,000,000 but less than \$2,000,000 | \$300.00 |
| At least \$2,000,000 but less than \$5,000,000 | \$500.00 |
| At least \$5,000,000 but less than \$10,000,000 | \$1,000.00 |
| Over \$10,000,000 | \$1000.00, plus 1/100 of 1% of Gross receipts in excess of 10,000,000 |

Schedule "S" - Special Events Licenses

| | |
|---------------|--------------------------------------|
| Carnival show | \$25.00 per week |
| Catering | \$10.00 per event |
| Photographers | \$15.00 per event |
| Retail | \$10.00 1 day \$25.00 2 to 5 days |

Schedule "T" - Telephones & Telecommunications

| | |
|---------------------------|---------|
| Telephone – local | \$60.00 |
| Telephone – long distance | \$15.00 |

See § 11-51-128, Code of Alabama.

Schedule "U"- Utilities

3% of the gross receipts of the business transacted by the utility in the town during the preceding year

See § 11-51-129, Code of Alabama 1975.

Schedule "V" - Number of Employees

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

Schedule "W" - Square Feet

| | | | | |
|------|---|----|--------------------------|----------|
| S-1 | From zero | to | 5,000 Square Feet..... | 100.00 |
| S-2 | From 5,000 | to | 10,000 Square Feet..... | 200.00 |
| S-3 | From 10,000 | to | 20,000 Square Feet..... | 300.00 |
| S-4 | From 20,000 | to | 30,000 Square Feet..... | 400.00 |
| S-5 | From 30,000 | to | 40,000 Square Feet..... | 500.00 |
| S-6 | From 40,000 | to | 50,000 Square Feet..... | 600.00 |
| S-7 | From 50,000 | to | 60,000 Square Feet..... | 700.00 |
| S-8 | From 60,000 | to | 70,000 Square Feet..... | 800.00 |
| S-9 | From 70,000 | to | 80,000 Square Feet..... | 900.00 |
| S-10 | From 80,000 | to | 90,000 Square Feet..... | 1,000.00 |
| S-11 | From 90,000 | to | 100,000 Square Feet..... | 1,200.00 |
| S-16 | From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000 | | | |

Schedule "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).