



Town of White Hall (9684) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of White Hall

All businesses operating in the city limits or police jurisdiction of the Town of White Hall 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
721	01	Accommodations – bed and breakfast inns and services	\$40.00
721	00	Accommodations – hotels, motels and similar facilities	\$40.00
721	03	Accommodations – rooming houses and boarding houses	\$40.00
721	02	Accommodations – trailer parks, RV parks, and travel parks	\$40.00
541	01	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$40.00
926	00	Administration of Economic programs	\$0.00
924	00	Administration of Environmental Quality Programs	\$0.00
925	00	Administration of housing, urban, comm..	\$0.00
923	00	Administration of human resource programs	\$0.00
561	03	Administrative services – answering, employment, office, sec., travel	\$40.00
524	02	Agent Office – administration of third parties, pension funds, annuities, etc	\$40.00
115	00	Agriculture support – cotton gins, farm mgt, post-harvest activities	\$40.00
481	00	Air transportation – airline tickets, shipping, freight, charters service	\$40.00
312	09	Alcohol – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$40.00
621	02	Ambulance – ambulance company and/or services	\$40.00
713	00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	\$40.00
112	00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	\$40.00
315	00	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories,	\$40.00
335	00	Appliance mfg – small appliance, lighting, electrical, battery, freezer	\$40.00
541	03	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$40.00
711	00	Arts and sports – dance, musical, teams, tracks, promoters, agents	\$40.00
541	00	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$40.00
522	01	Bank Branch or ATM – not main office of bank	State Regulated
522	00	Bank Main Office – not branch location or ATM	State Regulated
312	03	Beer – on premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$40.00
312	02	Beer – on/off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$40.00
312	07	Beer – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$40.00
312	06	Beer & Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$40.00
312	01	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	\$40.00
541	02	Bookkeeper	\$40.00
515	00	Broadcasting – radio and television stations	\$40.00
444	00	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	\$40.00
910	02	Category for number of – amusement devices and/or games	\$40.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
920	00	Category for number of – employees as a basis for calculating license	\$40.00
910	01	Category for number of – pool tables	\$40.00
930	00	Category for number of – square feet used for calculating license amount	\$40.00
910	00	Category for number of – vending machines for all types vending	\$40.00
722	02	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health	\$40.00
325	00	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	\$40.00
541	06	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$40.00
448	00	Clothing & accessories – men, women, children, infant, shoe, jewelry	\$40.00
334	00	Computer & electronic mfg – audio, video, circuit boards, peripherals	\$40.00
541	10	Computer Programmer – individual and/or professional firm license	\$40.00
236	00	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	\$40.00
237	00	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	\$40.00
237	01	Contractors – <u>specialty trade</u> – building equipment & mechanical install	\$40.00
238	07	Contractors – <u>specialty trade</u> – carpentry contractors	\$40.00
238	10	Contractors – <u>specialty trade</u> – concrete contractors	\$40.00
238	05	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	\$40.00
238	03	Contractors – <u>specialty trade</u> – electrical contractors Must Provide Board Certification: Electrical Contractors Board	\$40.00
238	14	Contractors – <u>specialty trade</u> – excavation and site development	\$40.00
238	08	Contractors – <u>specialty trade</u> – floor coverings/all types	\$40.00
238	13	Contractors – <u>specialty trade</u> – glass and glazing contractors	\$40.00
238	01	Contractors – specialty trade – heating & air conditioning Must Provide Board Certification: Heating & Air Conditioning & Refrigeration Contractors Board	\$40.00
238	04	Contractors – <u>specialty trade</u> – masonry and stone contractors	\$40.00
238	02	Contractors – <u>specialty trade</u> – painting and wall covering	\$40.00
238	00	Contractors – <u>specialty trade</u> – plumbing Must Provide Board Certification: Plumbers & Gas Fitters Examining Board	\$40.00
238	09	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	\$40.00
238	12	Contractors – <u>specialty trade</u> – structural steel erection	\$40.00
238	06	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	\$40.00
238	11	Contractors – <u>specialty trade</u> – water well drilling & irrigation	\$40.00
238	15	Contractors – <u>specialty trade</u> – wrecking and demolition	\$40.00
238	16	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy	\$40.00
492	00	Couriers – couriers and local messengers, services, local delivery services	\$40.00
522	05	Credit services – companies and activities related to credit and mediation	\$40.00
999	99	Delivery License	V
541	05	Dentist – individual and/or firm professional license	\$40.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
	Must Provide Board Certification: Board of Dental Examiners of AL	
722	03 Drinking Establishment – club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)Must Purchase Additional Schedules 312.03, 312.05, 312.09	\$40.00
611	00 Educational services – technical, computer, sports, services, business	\$40.00
443	00 Electronic & appliance store – household, radio, television, computers	\$40.00
541	08 Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$40.00
561	00 Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	\$40.00
111	00 Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	\$40.00
114	00 Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	\$40.00
445	00 Food & beverage stores – grocery, convenience store, markets	\$40.00
311	00 Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	\$40.00
113	00 Forestry – logging, forestry, timber track operations, timber mgt	\$40.00
812	06 Fortune Teller or Clairvoyant – individual reader license	\$40.00
525	00 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	\$40.00
442	00 Furniture – furniture, home furnishings, stores, floor coverings, window	\$40.00
337	00 Furniture mfg – cabinets, office, household, beds, kitchen	\$40.00
447	00 Gasoline Retail - selling gasoline with or without convenience stores	\$40.00
452	00 General merchandise stores – department, warehouse clubs, superstores	\$40.00
446	00 Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	\$40.00
621	00 HMO – medical centers and services	\$40.00
622	00 Hospitals – surgical, substance abuse, psychiatric, general care, special	\$40.00
519	00 Information services and data processing – providing, storing, processing, access to information	\$40.00
524	00 Insurance Company and/or its agents – health, allied and all other premiums 11-51-120/123	State Regulated
524	01 Insurance Company and/or its agents –fire, and/or marine premiums 11-51-120/123	State Regulated
561	01 Janitorial firm – janitorial cleaning services – individual or firm	\$40.00
561	02 Landscaping Services -	\$40.00
316	00 Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	\$40.00
333	00 Machinery mfg – office machinery, industrial, engines, farm, HVAC	\$40.00
551	00 Management companies – offices, enterprises, regional, corporate	\$40.00
332	00 Metal fabrication – cutlery, structural, ornamental, machine shops	\$40.00
212	00 Mining - (except for oil and gas) all related mining activities	\$40.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
213	00	Mining support services – for oil and gas mining activities, oil/gas wells	\$40.00
339	00	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	\$40.00
453	01	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	\$40.00
512	00	Motion pictures – theatres, videos, recording, drive-ins, sound studios	\$40.00
441	00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	\$40.00
441	01	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ...– dealerships and lots	\$40.00
712	00	Museums – museums and historical sites, zoos, botanical gardens, parks	\$40.00
928	00	National Security and International Affairs	\$0.00
327	00	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	\$40.00
454	01	Non-Store Retailer – peddlers license / local peddler	\$40.00
454	00	Non-store retailers – vending machine operators, direct selling, mail order	\$40.00
623	00	Nursing care – residential care facility, day care, assisted living	\$40.00
623	01	Nursing Home – care for elderly and continuing care facilities	\$40.00
211	00	Oil and gas extraction – natural gas liquid extraction, crude extraction	\$40.00
541	07	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$40.00
314	00	Other mfg – mill operations not covered in 313, rugs, linen, curtains	\$40.00
621	01	Outpatient Care Centers – all other types of services	\$40.00
445	01	Package Stores – selling beer, wine and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)Must Purchase Additional Schedules 312.03, 312.05, 312.09	\$40.00
322	00	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	\$40.00
485	01	Passenger transportation – bus terminals state regulated 37-3-33	State Regulated
485	02	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	\$40.00
485	00	Passenger transportation – charter and other vehicle transit services	\$40.00
485	03	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggys	\$40.00
522	04	Pawn Shop – whether title pawn or merchandise	\$40.00
812	00	Personal Services – hair, skin, diet	\$40.00
812	01	Personal Services –Funerals Must Provide Board Certification: Board of Funeral Services	\$40.00
812	02	Personal Services—Barber Must Provide Board Certification: AL Board of Cosmetology & Barbers	\$40.00
812	03	Personal Services—Beautician Must Provide Board Certification: AL Board of Cosmetology & Barbers	\$40.00
812	05	Personal Services—Nail Must Provide Board Certification: AL Board of Cosmetology & Barbers	\$40.00
812	04	Personal Services--Tanning	\$40.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
324	00 Petroleum and coal mfg – asphalt, grease, roofing, paving products	\$40.00
541	11 Photographer – studios, portrait, commercial, services	\$40.00
541	04 Physician – individual and/or firm professional license Must Provide Board Certification: Medical Examiners Board	\$40.00
326	00 Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	\$40.00
331	00 Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	\$40.00
323	00 Printing – screen, quick, digital, books, lithographic, handbills, comm.	\$40.00
541	13 Professional Services Not Elsewhere Classified – scientific, technical	\$40.00
511	00 Publishing industries except internet – newspaper, book, periodical, databases, software	\$40.00
482	00 Rail transportation – transportation, ticket offices, state regulated 11-51-124	State Regulated
531	00 Real estate – offices, agents, brokers, management, appraisers	\$40.00
532	00 Rental and leasing – auto, truck, trailer, RV, all tangible property	\$40.00
532	01 Rental and leasing – movie and video rental	\$40.00
811	02 Repairs and maintenance – all appliances, home & garden equipment	\$40.00
811	01 Repairs and maintenance – all electronic equipment	\$40.00
811	00 Repairs and maintenance – auto, paint/body, carwash, other vehicular	\$40.00
722	00 Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health	\$40.00
722	01 Restaurant – limited facility or service Must Provide Board Certification: Department of Health	\$40.00
522	03 S&L Branch or ATM – not main office of S&L	State Regulated
522	02 Savings and Loans – not branch location or ATM	State Regulated
523	00 Securities, commodity – brokerage, portfolio, investment, other financial services Must Provide Board Certification: Securities Commission	\$40.00
487	00 Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	\$40.00
624	00 Social assistance – shelters, vocational, child care, abuse, emergency	\$40.00
927	00 Space, research, and technology	\$0.00
711	01 Special Events – promoter or activity – see schedule for rates	\$40.00
451	00 Sporting goods & hobbies – toy, fish, gun, books, games	\$40.00
541	09 Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$40.00
517	02 Telecommunications – cellular and other wireless, paging	\$40.00
517	03 Telecommunications – resellers of service	\$40.00
517	00 Telecommunications – telephone local per 11-51-128	State Regulated
517	01 Telecommunications – telephone long distance per 11-51-128	State Regulated

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
313	00	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	\$40.00
336	00	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	\$40.00
484	00	Truck transportation – local, long-distance, freight, moving, and storage	\$40.00
484	01	Truck transportation – terminal – state regulated 37-3-33	State Regulated
999	00	Unclassified miscellaneous business services not elsewhere classified	\$40.00
999	01	Unclassified miscellaneous personal services not elsewhere classified	\$40.00
453	00	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	\$40.00
221	00	Utilities – electric power or light company	State Regulated
221	01	Utilities – natural gas company	State Regulated
221	02	Utilities – water, sewage treatment, steam, and other	State Regulated
541	12	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$40.00
493	00	Warehousing and storage – distribution, household, refrigerated, special	\$40.00
562	00	Waste management – companies, trucks, septic tanks, landfill, services	\$40.00
483	00	Water transportation – coastal, freight forwarders, inland, passenger	\$40.00
421	00	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture	\$40.00
422	00	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	\$40.00
422	01	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	\$40.00
312	04	Wine – on premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$40.00
312	05	Wine – on/off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$40.00
312	08	Wine- wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$40.00
321	00	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	\$40.00

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

The rate for the delivery license is established in Section 21 and is: \$ 40.00

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).