



City of Arab (9448)
Business License Fee Schedule
 including General Information/FAQs



**Thank you for doing business in
 the City of Arab.**

All businesses operating in the city limits or police jurisdiction of the City of Arab 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 bizlicensesupport@revds.com.
- To remit payment by form: Complete the Business License Application located [here](#). 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 RDS, Business License Department, P.O. Box 830900, Birmingham, AL 35283-0900. Be sure to enclose any required certifications with your payment.

Click on the following (or scroll to the bottom of the document) to see more information on the following topics:

- ✦ [Calculation](#)
- ✦ [Certification](#)
- ✦ [Gross Receipts, Definition of](#)
- ✦ [Location Specific, Definition](#)
- ✦ [New Business Information](#)
- ✦ [Police Jurisdiction \(PJ\), Definition and Rate of](#)
- ✦ [Penalty and Interest, Rate of](#)
- ✦ [Posting of License](#)
- ✦ [Transfer of License information](#)
- ✦ [Type of License](#)
- ✦ [Zoning](#)

File online:
<https://rds.bizlicenseonline.com/>
 • Free • Fast • Secure • Step-by-Step •

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. For more details, click on "Gross Receipts" in the gray box to the left.
- 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.

Customer Service

 Toll Free Phone: 800.556.7274
 Toll Free Fax: 844.528.6529
 Se habla español.

 Email: bizlicensesupport@revds.com
 Website: www.revds.com

 Remit to address:
 RDS-Business License Department
 PO Box 830900
 Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
721191.00	Gross	Accommodations - Bed and breakfast inns and services	U
721110.00	Gross	Accommodations - Hotels, motels and similar facilities	U
721214.00	Gross	Accommodations - Mobile home parks, trailer parks, RV parks, and travel parks	U
721310.00	Gross	Accommodations - Rooming houses and boarding houses	U
541211.00	Gross	Accountants/CPAs - Individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	I
561499.00	Gross	Administrative Services - Answering, employment, office, secretarial., travel, medical billing	I
524210.00	Gross	Agent, Office - Administration of third party pension funds, annuities, etc.	I
115114.00	Gross	Agriculture Support - Cotton gins, grainery, post - harvest activities **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
312141.06	Flat	Alcohol - Special Retail Liquor License On Premise Consumption - (Subject to City of Arab legalized sale ordinance) Should be purchased at city hall. 30 days or less \$250.00 more than 30 days \$350.00. These licenses should be purchased at city hall. In addition to said stated license fee, each such person shall pay to the City percent (50%) of the amount charged for state wine license by the State of Alabama. In addition to the stated license fee, each such person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of fifteen (15) percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312131.00	Flat	Alcohol -Beer and Wine - Wholesale distributor (Subject to City of Arab legalized sale ordinance) \$375.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312121.00	Flat	Alcohol -Beer Sales - Off premise; State regulated through ABC (Subject to City of Arab legalized sale ordinance) \$75.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312122.00	Flat	Alcohol -Beer Sales - On/Off premise; State regulated through ABC (Subject to City of Arab legalized sale ordinance) \$75.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312131.01	Flat	Alcohol -Beer Wholesale Distributor - (Subject to City of Arab legalized sale ordinance) \$275.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312141.01	Flat	Alcohol -Club Retail Liquor Class I - (Subject to City of Arab legalized sale ordinance) \$1,500.00 This license includes beer and wine. In addition, to said stated license fee, each person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. This license cannot be prorated. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
312141.02	Flat	Alcohol -Club Retail Liquor Class II - (Subject to City of Arab legalized sale ordinance) \$2,000.00. This license includes beer and wine. In addition, to said stated license fee, each person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. This license cannot be prorated. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312141.09	Flat	Alcohol -Importer License – (Subject to City of Arab legalized sale ordinance) \$350.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312141.10	Flat	Alcohol -Liquor Wholesale License - (Subject to City of Arab legalized sale ordinance)\$750.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312141.03	Flat	Alcohol -Lounge Retail Liquor License - (Subject to City of Arab legalized sale ordinance) \$2,000.00 This license includes beer and wine. In addition to said stated license fee, each person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of ten (10) percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. This license cannot be prorated. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312141.08	Flat	Alcohol -Manufacturer License – (Subject to City of Arab legalized sale ordinance) \$350.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312141.04	Flat	Alcohol -Restaurant Class I retail liquor license in connection with the operation of a restaurant - (Subject to City of Arab legalized sale ordinance) \$1,500.00. This license includes beer and wine. In addition to the stated license fee, each such person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of fifteen (15) percent of the monthly gross receipts of all alcoholic beverages, except beer and table wine, received during the immediate preceding calendar month. This license cannot be prorated. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312141.05	Flat	Alcohol -Restaurant Class II retail liquor license in connection with the operation of a restaurant class II - (Subject to City of Arab legalized sale ordinance) \$750.00 This license includes beer and wine. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
312141.00	Flat	Alcohol -Retail Liquor Off Premises Consumption – (Package Store)State regulated through ABC (Subject to City ofArab legalized sale ordinance) \$5,000.00 This license includes beer and wine. In addition to said stated license fee, each person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. This license cannot be prorated. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312141.07	Flat	Alcohol -Special Events Retail License for On - Premise Consumption - (Subject to City of Arab legalized sale ordinance) Should be purchased at city hall. 7 days or less \$200.00. License should be purchased 120 in advance of event. In addition to the stated license fee, each such person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of fifteen (15) percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312131.03	Flat	Alcohol -Warehouse – receive, store or warehouse alcoholic beverages \$500.00 All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312121.01	Flat	Alcohol -Wine Off Premise - (Subject to City of Arab legalized sale ordinance)\$75.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312122.01	Flat	Alcohol -Wine On/Off Premise (Subject to City of Arab legalized sale ordinance) \$75.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) All businesses purchasing beer, wine or alcohol licenses for the first time must go to city hall to apply.	H
312131.02	Flat	Alcohol -Wine Wholesale Distributor – (Subject to City of Arab legalized sale ordinance) \$275.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
622910.00	Gross	Ambulance Service - Ambulance company and/or services	U
910003.00	Units	Amusement - Amusement devices and/or games Calculation based on number of devices.	S
713110.00	Units	Amusement - Arcades, marinas, fitness, bowling centers Calculations based on number of tables, games, lanes, etc.	S
713110.01	Gross	Amusement - Golf	S
910002.00	Units	Amusement - Pool tables Calculation based on number of tables.	S
315999.00	Gross	Apparel Manufacturing - Women, men, children, hosiery, lingerie outerwear **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
335211.00	Gross	Appliance Manufacturing - Small appliance, lighting, electrical, battery, freezer **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
541310.00	Gross	Architect - Individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	I
541110.00	Gross	Attorney/Lawyers - Individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	I
522110.01	State Law	Bank Branch or ATM	L
522110.00	State Law	Bank, Main Office - Not branch location or ATM	L
812199.01	Gross	Barber/Beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	U
312212.00	Gross	Beverage Manufacturing - All types of soft drinks, bottled water, breweries, ice ***Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
515112.00	Gross	Broadcasting - Radio and television stations	T
722320.00	Gross	Caterers - Mobile food services Must Provide Board Certification: Department of Health Permit	C
325998.00	Gross	Chemical Manufacturing - Fertilizer, wood, pesticide, paint, soap, resin **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
541311.00	Gross	Chiropractor - Individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	I
448130.00	Gross	Clothing and Accessories - Men, women, children, infant, shoe, jewelry	H
334419.00	Gross	Computer and Electronic Manufacturing - Audio, video, circuit boards, peripherals **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
541511.00	Gross	Computer Programmer - Individual and/or firm professional license	I
236220.00	Gross	Contractor - General - Commercial buildings, residential, subdivision developers Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
<u>238220.01</u>	Gross	<u>Contractors - Specialty Trades -</u> , heating, air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
238290.00	Gross	<u>Contractors - Specialty Trades -</u> Building equipment and Mechanical Installation	E
238350.00	Gross	<u>Contractors - Specialty Trades -</u> Carpentry	E
238110.00	Gross	<u>Contractors - Specialty Trades -</u> Concrete	E
238310.00	Gross	<u>Contractors - Specialty Trades -</u> Drywall, acoustical and insulation	E
238210.00	Gross	<u>Contractors - Specialty Trades -</u> Electrical Must Provide Board Certification: Alabama Electrical Contractors Board	E
238910.00	Gross	<u>Contractors - Specialty Trades -</u> Excavation and site development	E

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
238330.00	Gross	<u>Contractors - Specialty Trades - Floor coverings/all types</u>	E
238150.00	Gross	<u>Contractors - Specialty Trades - Glass and glazing</u>	E
238140.00	Gross	<u>Contractors - Specialty Trades - Masonry and stone</u>	E
238130.00	Gross	<u>Contractors - Specialty Trades - Non - general and non - heavy</u>	E
238320.00	Gross	<u>Contractors - Specialty Trades - Painting and wall covering</u>	E
238220.00	Gross	<u>Contractors - Specialty Trades - Plumbing</u> Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
238160.00	Gross	<u>Contractors - Specialty Trades - Roofing, siding, and sheet metal</u>	E
238120.00	Gross	<u>Contractors - Specialty Trades - Structural steel erection</u>	E
238340.00	Gross	<u>Contractors - Specialty Trades - Tile, marble, terrazzo and mosaic</u>	E
238110.01	Gross	<u>Contractors - Specialty Trades - Water well drilling and irrigation</u>	E
238910.01	Gross	<u>Contractors - Specialty Trades - Wrecking and demolition</u>	E
492110.00	Gross	Couriers - Couriers and local messengers, services, local delivery services	U
522390.00	Gross	Credit Services - Companies and activities related to credit and mediation	I
999999.00	Gross	Delivery - Business Located Inside City Limits	V
999999.01	Gross	Delivery - Business Located Outside City Limits	V
541210.00	Gross	Dentist - Individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	I
722410.00		Drinking Establishment - Club, lounge, bar or other (Subject to City of Arab legalized sale ordinance) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	
611699.00	Gross	Educational Services - Technical, computer, sports services, business	I
443112.00	Gross	Electronics and Appliances - Household, radio, television, computers	H
541330.00	Gross	Engineer - Individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	I
561710.00	Gross	Exterminating Services - Exterminating company and its services. Subject to applicable State laws. Must Provide Board Certification: Department of Agriculture and Industries	U
445120.00	Gross	Food and Beverage Stores - Grocery, convenience store, markets	C
311991.00	Gross	Food Manufacturing - Meat, seafood, grain, fruit, dairy, animal, poultry processing ****Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
113110.00	Gross	Forestry, Logging, forestry, timber tract, timber management operations	E
812990.00	Flat	Fortune Teller or Clairvoyant - Individual reader license	S
525990.00	Gross	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 Corporation	I

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
812199.02	Gross	Funeral Home Must Provide Board Certification: Board of Funeral Services	U
442110.00	Gross	Furniture - Furniture, home furnishings, stores, floor coverings, window	H
337129.00	Gross	Furniture Manufacturing - Cabinets, office, household, beds, kitchen **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
447110.01		Gasoline Retail - Double Hose Pump with or without convenience store	
447110.00	Gross	Gasoline Retail - Single Hose Pump with or without convenience store	B
452990.00	Gross	General Merchandise - Department, warehouse clubs, superstores	H
446110.00	Gross	Health and Personal Care - Drug, pharmacy, cosmetic, optical, health food	H
621491.00	Gross	Health Maintenance Organizations (HMO) - Medical centers and services	U
237990.00	Gross	Heavy Construction - Highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
444130.00	Gross	Home Improvement and Gardening Equipment - Hardware, paint, home center, wallpaper, nursery	H
622110.00	Gross	Hospitals - Surgical, substance abuse, psychiatric, general care, special	U
519190.00	Gross	Information Services and Data Processing - Providing, storing, processing, access to information	I
524126.00	State Law	Insurance Company, and/or its agents - Casualty, fire, and/or marine premiums (State Regulated: Code Sec. 11 - 51 - 120/123)	D
524128.00	State Law	Insurance Company, and/or its agents - Health, allied and all other premiums (State Regulated: Code Sec. 11 - 51 - 120/123)	D
561720.00	Gross	Janitorial Services - Janitorial cleaning services, individual or firm	U
561730.00	Gross	Landscaping Services - Lawn mowing, tree/shrub planting, landscaping and related services	U
316993.00	Gross	Leather and Allied Products Manufacturing - Shoes, luggage, handbag, related products, all footwear **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
444130.01	Gross	Lumber Yard - Building materials, construction lumber	F
333990.00	Gross	Machinery Manufacturing - Office machinery, industrial, engines, farm, HVAC **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
551990.00	Gross	Management Companies - Offices, enterprises, regional, corporate	I
339999.01	Gross	Manufacturing – Based on Un - Depreciated Cost in Lieu of Regular Code	G
332999.00	Gross	Metal Fabrication - Cutlery, structural, ornamental, machine shops **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
339999.00	Gross	Miscellaneous Manufacturing - All other manufacturing not listed, including but not limited to: Medical, dental, jewelry, sporting goods, toys, signs**Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
453220.00	Gross	Miscellaneous Retailers - Florist, gift, novelty, pet, art, tobacco, and other	H
512131.00	Flat	Motion Pictures - Theatres, videos, recording, drive - ins, sound studios	S
441310.00	Gross	Motor Vehicle Parts and Accessories - auto, motorcycles, boats, parts and accessories	H
441110.00	Gross	Motor Vehicles - Dealerships and lots: new and/or used automobiles, motorcycles, boats, industrial/farm tractors, others Must Provide Board Certification: Revenue Department - Regulatory License	O
812199.04	Gross	Nail Salon Must Provide Board Certification: Department of Health Permit	U
511110.02	Flat	News Dealers - Delivering newspapers, magazines, periodicals not published in the city	T
511110.01	Gross	News dealers - Selling newspaper, magazines, periodicals	T
454210.01	Units	Non - Store Retailers - Coin Operated Music or Amusement Machines Calculation based on number of vending machines	S
454392.00	Flat	Non - Store Retailers - Peddlers, itinerant	R
454391.00	Gross	Non - Store Retailers - Peddlers, local	H
454210.03	Units	Non - Store Retailers - Vending machine Operator - Non - Resident Calculation based on number of vending machines	S
454210.02	Units	Non - Store Retailers - Vending machine Operator - Resident Calculation based on number of vending machines	S
454210.00	Units	Non - Store Retailers - Vending machines Calculation based on number of vending machines	S
327331.00	Gross	Nonmetallic Manufacturing - Clay, glass, cement, lime, pottery, ceramic, brick, tile **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
623110.00	Gross	Nursing Care - Residential care facility, day care, assisted living	U
623312.00	Gross	Nursing Home - Care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	U
541320.00	Gross	Optometrist - Individual and/or firm professional license Must Provide Board Certification: Optometry Board	I
313129.00	Gross	Other Manufacturing - Mill operations not covered in 313, rugs, linen, curtains **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
621498.00	Gross	Outpatient Care Centers - All other types of health care services	U
445120.01	Gross	Package Stores - Beer, wine, liquor, plus general merchandise (Subject to City of Arab legalized sale ordinance) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
322229.00	Gross	Paper Manufacturing - Pulp, paper, and converted products, stationary, tubes, cores **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
485320.00	Gross	Passenger Transportation - Buses, taxi cabs, limousine service	U
485113.00	Gross	Passenger Transportation - Charter and other vehicle transit services	U
522298.00	Flat	Pawn Shop - Title pawn or merchandise	N
812199.00	Gross	Personal Services - other	U
999222.00	Gross	Personal Services, Unclassified - Unclassified miscellaneous personal services not elsewhere classified	U
324199.00	Gross	Petroleum and Coal Manufacturing - Asphalt, grease, roofing, paving products **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
541921.00	Gross	Photographer - Studios, portrait, commercial, services	I
541111.00	Gross	Physician - Individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	I
326291.00	Gross	Plastic and Rubber Manufacturing - Tires, pipe, hoses, belts, bottles, sheet, wrap, film **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
331521.00	Gross	Primary Metal Manufacturing - Iron, steel, aluminum, wire, copper, foundries **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
323110.00	Gross	Printing - Screen, quick, digital, books, lithographic, handbills, commercial **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
541213.01	Gross	Professional Services – Flat Fee **Professionals should only use this code if they desire to pay the flat fee versus paying based on gross receipts for tax preparation services or bookkeeping services.	I
541990.01	Gross	Professional Services – Flat Fee **Professionals should only use this code if they desire to pay the flat fee versus paying based on gross receipts. This is a taxpayer option.	I
541990.00	Gross	Professional Services Not Elsewhere Classified - Individual and/or firm professional license	I
511110.00	Gross	Publishing Industries (except Internet) Newspaper, book, periodical databases, software	T
900000.00	Flat	Purchase of Precious Stones or Metals etc.	N
531210.00	Gross	Real Estate - Offices, agents, brokers, management, appraisers - must also purchase 531210.03	J
531210.03	Gross	Real Estate – per agent must also purchase 531210	J
531210.02	Gross	Real Estate - Property Development	J

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
531210.01	Gross	Real Estate - Rental Property	J
532230.00		Rental and Leasing - Auto, truck, trailer, RV, all tangible property	M
811412.00	Gross	Repairs and Maintenance - All appliances, home and garden equipment	H
811219.00	Gross	Repairs and Maintenance - All electronic equipment	H
811118.00	Gross	Repairs and Maintenance - Auto, paint/body, carwash, other vehicular	H
722110.00	Gross	Restaurant - Full service restaurant facility Must Provide Board Certification: Department of Health Permit	C
722211.00	Gross	Restaurant - Limited facility or service Must Provide Board Certification: Department of Health Permit	C
522120.00	State Law	Savings and Loans Association, Main Office - Not branch location or ATM	L
624.00	Gross	School	K
523999.00	Gross	Securities, commodity - Portfolio, investment, other financial services Must Provide Board Certification: Alabama Securities Commission	I
487990.00	Gross	Sightseeing Transportation - Scenic and sightseeing, land, air, water	U
711310.00	Units	Special Events - Promoter or activity Calculation based on number of days and activity	S
451110.00	Gross	Sporting Goods and Hobbies - Toys, fishing, guns, books, games	H
541360.00	Gross	Surveyor - Individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	I
812199.03	Gross	Tanning Salon	U
541213.00	Gross	Tax Preparation / Bookkeeping	I
517212.00	Gross	Telecommunications - Cellular and other wireless, paging	H
517315.00	Gross	Telecommunications - Resellers of service	U
517310.00	State Law	Telecommunications - Telephone, local (State Regulated: Code Sec. 11 - 51 - 128)	Q
517310.01	State Law	Telecommunications - Telephone, long distance (State Regulated: Code Sec. 11 - 51 - 128)	Q
313112.00	Gross	Textile Manufacturing - Fabric, yarn, carpet, canvas, rope, twine, fabric mills **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
336.00	Gross	Transportation Manufacturing - Auto, truck, trailer, motor home, boat, ship, motorcycle **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G
484110.00	Units	Truck Transportation - Local, long - distance, freight, moving, storage Calculation based on number of vehicles	P
453212.00	Units	Used Merchandise - Books, miscellaneous, consignment, flea market Calculation based on number of booths	N
221122.00	State Law	Utilities - Electric power or light company	Q
910001.01	Units	Vending Sales - Cigarette, merchandise, food or drinks Calculation based on number of machines.	S

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
910001.02	Units	Vending Sales - Music or Amusement Machines Calculation based on number of machines.	S
910001.00	Units	Vending Sales - Vending machines operated by pennies Calculation based on number of machines.	S
541940.00	Gross	Veterinarian - Individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	I
493110.00	Gross	Warehousing and Storage - Distribution, household, refrigerated, special	U
562998.00	Gross	Waste Management - Companies, trucks, septic tanks, landfill, and services. Subject to State laws and franchise agreements	U
421990.00	Gross	Wholesale Trade - Durable - vehicle, machinery, equipment, furniture	H
422490.00	Gross	Wholesale Trade - Non - Durable - paper, apparel, grocery, beverages, dairy	H
422720.00	Gallons	Wholesale Trade - Wholesale gasoline distributor Calculation based on number of gallons	B
321999.00	Gross	Wood Manufacturing - Sawmills, wood preservation, veneer, trusses, millwork **Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of gross receipts, a license based on the total un - depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) under schedule # 339999.01**	G

LICENSE FEE SCHEDULE "A"

AUCTION, NON-AUTOMOBILE. Each person holding an auction of any real or personal property within the corporate limits of the city shall pay a license tax as follows:

Livestock:

Per year	\$500.00
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Real estate and/or furniture and equipment:

Per year	300.00
Per day	\$ 50.00

AUCTION, AUTOMOBILE. (Non-Dealers) Selling at auction, other than for dealers only, Per day: \$250.00.

AUCTION, AUTOMOBILE. (Dealers Only) Automobiles and other motor vehicles selling at auction to and for dealers only, "dealer" being defined as a person who is engaged in buying and selling more than three (3) vehicles per year at a location used solely (partially if used also as a service facility) for that purpose. Per year: \$350.00.

BANKRUPT AND FIRE SALE. Each person, other than the original bona fide owners, selling goods, wares, or merchandise as an insurance, bankruptcy, mortgage, insolvent, assignee's, executors, administrators, receivers, trustees, removal or closing out sale or a sale of goods, wares, merchandise damaged by fire, smoke, water or otherwise shall pay a license fee of \$300.00.

LICENSE FEE SCHEDULE "B"

GASOLINE SALES AND DELIVERY

GASOLINE FILLING STATION. Each person engaged in the business of selling gasoline or other petroleum products at retail or operating a gasoline filling station shall pay a license tax as follows:

First single hose pump	\$45.00
Each additional single hose pump	\$25.00
First double hose pump	\$75.00
Each additional double hose pump	\$40.00
Tank trucks for delivering (each truck)	\$50.00

This license shall include sales of kerosene, but not the sale of other merchandise such as tires, batteries, accessories, food, sundries, etc., for which a merchant-retail license must be paid. Gross receipts from sales of gasoline shall not be included in the computation of any other license required. Sales of other merchandise shall be computed under Merchants, General license tax.

Cross references: Motor fuel tax, § 5-50 et seq.

GASOLINE, WHOLESALE OR DELIVERY. Each person engaged in the business of selling gasoline or other petroleum products at wholesale or delivering gasoline or other petroleum products at wholesale or delivering gasoline within the city or its police jurisdiction, shall pay a license tax based on the number of gallons sold or delivered within the city or its police jurisdiction, as follows:

On less than 3,000,000 gallons	\$400.00
3,000,000 and less than 4,000,000 gallons	\$500.00
4,000,000 gallons or over	\$600.00

LICENSE FEE SCHEDULE "C"

GROCERY/BAKERY/RESTAURANT

BAKERY.

- (1) Without manufacturing facilities within the city or its police jurisdiction. (Grocery rates apply).
- (2) Each person operating a bakery with manufacturing facilities located within the city or police jurisdiction shall pay a license based on gross annual receipts of such business as follows:

On less than \$20,000.00	\$ 45.00
\$20,000.00 and less than \$40,000.00	\$ 75.00
\$40,000.00 and less than \$60,000.00	\$100.00
\$60,000.00 and less than \$80,000.00	\$ 125.00

and also one-thirtieth of 1 percent of all gross annual receipts of \$80,000.00 and above.

CIGARETTES, CIGARS, TOBACCO AND SNUFF. (Grocery rates, or Wholesale Grocery rates as applicable). See also § 5-70 et seq.

GROCERIES. Each person operating a business or selling goods for which groceries rates apply shall pay a license based on his gross annual receipts as follows:

On less than \$10,000.00	\$ 65.00
\$10,000.00 and less than \$20,000.00	\$ 85.00
\$20,000.00 and less than \$40,000.00	\$ 110.00
\$40,000.00 and less than \$60,000.00	\$ 135.00
\$60,000.00 and less than \$80,000.00	\$ 160.00
\$80,000.00 and less than \$100,000.00	\$ 200.00

and also one-tenth of 1 percent on all gross annual receipts above \$100,000.00.

GROCERIES WHOLESALE. Each person operating a wholesale business or selling goods and entitled to wholesale rates shall pay a wholesale license in lieu of the Groceries rate based on gross annual receipts as follows:

On less than \$40,000.00	\$100.00
\$40,000.00 and less than \$60,000.00	\$135.00
\$60,000.00 and less than \$80,000.00	\$185.00
\$80,000.00 and less than \$100,000.00	\$250.00

and also one-thirtieth of 1 percent on all gross annual receipts above \$100,000.00.

RESTAURANT, CAFE, CAFETERIA, LUNCH COUNTER. Each person conducting a restaurant, cafe, cafeteria, lunch counter, soda fountain, or public place where meals, food or refreshments are prepared, furnished, or served shall pay an annual license tax based on gross receipts as follows:

- (1) Where the gross annual receipts do not exceed \$25,000.00 \$ 75.00
 - (2) Where the gross annual receipts exceed \$25,000.00 \$75.00
- Plus one-tenth of 1 percent of all gross receipts in excess of \$25,000.00.

Approval from the county health officer must be submitted with application for city license.

This license must be obtained whether in connection with other business or not.

LICENSE FEE SCHEDULE "D"

INSURANCE

INSURANCE.

(1) *Fire or marine insurance:* For the privilege of engaging in fire or marine insurance business, each company doing business in the city shall pay a license to the city equal to four (4) percent of each \$100.00, or major fraction thereof, of the gross premiums, less return premiums, on policies issued during the preceding year on property located in the city. Provided, that if the company has done no fire or marine insurance business in the city the preceding year, there is hereby levied and assessed a license fee of \$50.00, payable at the time and in the manner prescribed for other licenses under this Code, and at the expiration of the calendar year for which such license is issued, or within 60 days thereafter, the company shall furnish the mayor a written statement, verified by the affidavit of the president, vice-president, or secretary of the company, setting out the full and true amount of the gross premiums less return premiums on fire or marine policies issued during the year for which the license was issued on property located in the city which statement shall be accompanied by the additional amount of license due the city which additional amount is to be computed by taking four (4) percent of each \$100.00 or major fraction thereof of such gross premiums, less return premiums, and deducting therefrom the amount of the license previously paid, so that the total amount of license paid the city shall equal four (4) percent of each \$100.00, or major fraction thereof of the gross premiums, less return premiums, on policies issued during the year for which the license was issued on property located in the city. In the event the \$50.00 license previously paid by the company exceeds the amount owed the city, computed as set forth hereinabove, the city shall refund to the licensee the amount due it when such verified statement is filed.

(2) *Insurance other than fire or marine:* For the privilege of engaging in life insurance business, or any kind of insurance other than fire or marine, each company engaging in such business or its agents shall pay a license fee to the city of \$15.00, and in addition thereto, an amount equal to \$1.00 on each \$100.00, or major fraction thereof of the gross premiums less return premiums received during the preceding year on policies issued during the year to citizens of the city. Upon payment or tender of such sum of \$15.00 to the city at the time and in the manner prescribed for other licenses under this Code, such insurance company shall be permitted to do business in the city, through its agents.

(3) *Report:* On the first day of January of each year, or within 60 days thereafter, each insurance company mentioned in subsection (1) or (2) above, which did any business in the city during any part of the preceding year shall furnish the mayor a statement in writing, verified by the affidavit of the president, vice-president, or secretary of the company, showing the full and true amount of gross premiums, less return premiums, received during the preceding year on policies issued during such year, which policies are described in subsections (1) and (2) above, and each insurance company shall accompany such statement with the amount of license tax due, according to the provisions herein set forth.

LICENSE FEE SCHEDULE "E"

CONTRACTORS

CONTRACTOR, BUILDING.

(1) Any person accepting orders, contracts or subcontracts and every person who undertakes to assume authority or control or who supervises, manages or directs the work of others, or who is delegated by the owner to do so, whether at a fixed price or on a cost-plus basis for doing any work on or in any building or other structure, or shall accept contracts or subcontracts to do any paving, or curbing, or contract or subcontract to excavate earth, rock or other material, or contract or subcontract to construct highways, bridges, dams or other roads, or contract or subcontract for any other type of construction work shall pay a license based on such person's gross annual receipts as follows:

On less than \$20,000.00	\$100.00
\$20,000.00 and less than \$40,000.00	\$150.00
\$40,000.00 and less than \$60,000.00	\$200.00
\$60,000.00 and above	\$250.00

And, in addition thereto, \$0.50 on each \$1,000.00 or fraction thereof of the contract price or the total cost of such license whichever is greater, of each project for which a building permit is required by law. Such additional sum shall be paid prior to the commencement of work on any such project and it shall be illegal to do or perform any such work within the city without first paying such sum which is levied in addition to any permit or inspection fees otherwise required by this Code.

- (2) Each person engaged in the business of constructing houses or other buildings on contract, or who constructs two (2) or more houses or other buildings in any one (1) calendar year, whether on contract or otherwise, or who maintains an office in the city used in connection with such construction within or without the city shall pay a license tax as above provided.
- (3) No permits for work of any kind for which a license is required by subsection (1) or (2) above shall be issued to a contractor, owner or any authorized agency until all license taxes have been paid, unless herein otherwise provided.
- (4) All general contractors shall upon request furnish the building official or the license inspector with a full and complete list showing the names, addresses and license numbers of all subcontractors to whom any work has been let or sublet to be done and will not allow any work to be done by such subcontractor until the required license due by such contractor has been paid. If all subcontracts have not been closed or awarded at the time application is made for a permit by the general contractor or the owner, the general contractor or the owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited such person's city license for the work to be done on the job, unless such person is certified by the license department or by the building official as having paid the city license due by such person. In the event that no contract has been let by the owner, then the owner shall be subject to all of the provisions herein required of general contractors.
- (5) Persons contracting for a portion of the work under a licensee who have paid the additional per-job license tax of \$0.50 per \$1,000.00 or fractional part thereof, as above provided, based on the total cost of the work to be done shall not be subjected to such additional sum; provided, however, nothing herein shall be construed to exempt any person from the payment of the annual license tax above set forth based upon gross annual receipts.

LICENSE SCHEDULE "F"
LUMBER/BUILDING MATERIALS

LUMBER OR BUILDING MATERIALS DEALER OR YARD.

(1) Lumberyard or dealer in lumber maintaining regular lumberyard and possessing office and bonafide stacks of lumber and/or building materials and maintaining sales and service facilities adequate to the need of retail trade area serviced and maintaining an office accessible to and open to the public, per year or fractional part, retail, \$200.00 for the first \$50,000.00 or less of gross receipts from such business during the next preceding year and where gross receipts from such business exceeds \$50,000.00 additional license fee in such an amount as will equal one-tenth of 1 percent of such total annual gross receipts in excess of \$50,000.00 but not exceeding \$100,000.00 from such business during the next preceding year and where annual gross receipts exceed \$100,000.00 for the next preceding year shall pay a further additional license fee in such amount as will equal one-twentieth of 1 percent of such total annual receipts in excess of \$100,000.00 from such business during the next preceding year.

(2) Wholesale (no sales to the public), \$350.00 for the first \$50,000.00 or less of gross receipts from such business during the next preceding year and where annual gross receipts from such business exceed \$50,000.00 for the next preceding year shall pay an additional license fee in such an amount equal to one-tenth of 1 percent of such total annual receipts in excess of \$50,000.00 but not exceeding \$100,000.00 from such business during the next preceding year and where annual gross receipts exceed \$100,000.00 for the next preceding year shall pay a further additional license fee in such amount as will equal one-twentieth of 1 percent of such total annual receipts in excess of \$100,000.00 from such business during the next preceding year.

(3) Lumber and building materials. Each person or agent thereof delivering lumber and building materials from outside the city to any person except a licensed lumber dealer or lumberyard, whether delivering to a job on which such person has a contract or delivering to any person, \$250.00 for the first \$50,000.00 or less of gross receipts from such business during the next preceding year and where annual gross receipts from such business exceed \$50,000.00 for the next preceding year shall pay an additional license fee in such amount as will equal one-tenth of 1 percent of such total annual gross receipts in excess of \$50,000.00 but not to exceed \$100,000.00 from such business during the next preceding year and where annual gross receipts exceed \$100,000.00 for the next preceding year shall pay a further additional license fee in such amount as will equal one-twentieth of 1 percent of such total annual gross receipts in excess of \$100,000.00 for the next preceding year and where annual gross receipts exceed \$100,000.00 for the next preceding year shall pay a further additional license fee in such amount as will equal one-twentieth of 1 percent of such total annual gross receipts in excess of \$100,000.00 from such business during the next preceding year.

LICENSE FEE SCHEDULE "G"
MANUFACTURING

MANUFACTURER. Each person engaged in a business for which rates apply shall pay the following license, based on annual gross receipts as follows:

On less than \$40,000.00	\$100.00
\$40,000.00 and less than \$80,000.00	\$150.00
\$80,000.00 and less than \$100,000.00	\$175.00
\$100,000.00 and less than \$120,000.00	\$200.00
\$120,000.00 and less than \$140,000.00	\$225.00
\$140,000.00 and less than \$160,000.00	\$250.00
\$160,000.00 and less than \$180,000.00	\$275.00
\$180,000.00 and less than \$200,000.00	\$300.00

and also one-twentieth of 1 percent on all gross annual receipts above \$200,000.00.

Where gross annual receipts are \$200,000.00 or over, each person shall pay, in lieu of the above schedule, a license based on the total un-depreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding licensed rolling stock) is:

Less than \$500,000.00	\$ 500.00
Between \$500,000.00 and \$3,000,000.00	\$ 750.00
Between \$3,000,000.00 and \$6,500,000.00	\$ 1,000.00
Between \$6,500,000.00 and \$10,000,000.00	\$1,500.00
All over \$10,000,000.00	\$ 2,000.00

LICENSE FEE SCHEDULE "H"

MERCHANT GENERAL

MERCHANT GENERAL. Each person operating a business or selling goods for which Merchant general rates apply shall pay a license based on his gross annual receipts as follows:

New business and less than \$5,000.0	\$ 50.00
\$5,000.00 and less than \$40,000.00	\$100.00
\$40,000.00 and less than \$55,000.00	\$150.00
\$55,000.00 and less than \$70,000.00	\$175.00
\$70,000.00 and less than \$80,000.00	\$200.00
\$80,000.00 and less than \$90,000.00	\$250.00
\$90,000.00 and less than \$100,000.00	\$300.00

and also one-tenth of 1 percent on all gross annual receipts on \$100,000.00 and above.

MERCHANT GENERAL, UNCLASSIFIED. Any person operating a business, performing a service or furnishing or selling goods, wares, merchandise or other products, for which no classification is herein otherwise provided. (Merchant general rates apply).

MERCHANT GENERAL, WHOLESALE. Each person operating a wholesale business or selling goods and entitled to the wholesale rate shall pay a wholesale license in lieu of the merchants general rates on such person's gross annual receipts as follows:

On less than \$40,000.00	\$100.00
\$40,000.00 and less than \$65,000.00	\$175.00
\$65,000.00 and less than \$90,000.00	\$250.00
\$90,000.00 and less than \$115,000.00	\$300.00
\$115,000.00 and less than \$140,000.00	\$350.00
\$140,000.00 and less than \$165,000.00	\$375.00
\$165,000.00 and less than \$200,000.00	\$400.00

and also one-twentieth of 1 percent on all gross annual receipts of \$200,000.00 and above.

LICENSE FEE SCHEDULE "I"

PROFESSIONAL

PROFESSIONAL RATES. Each person operating a business or selling goods for which the professional rates apply shall pay a license fee based on such person's gross annual receipts. (Gross annual receipts shall include only salaries, retainers, fees, and other payments for services rendered) as follows: per year \$400.00 or, at the option of the applicant a license fee will be computed as follows:

On less than \$5,000.00	\$100.00
\$5,000.00 and less than \$20,000.00	\$200.00
\$20,000.00 and less than \$40,000.00	\$300.00

and also \$3.00 on each \$1,000.00 or major fraction thereof of the gross annual receipts in excess of the sum of \$40,000.00.

PROFESSIONAL ASSOCIATE. Each person operating a business or selling goods for which the professional associate rates apply shall pay a license based on such person's gross annual receipts (gross annual receipts shall include only salaries, retainers, fees, and other payments for services rendered or property sold) as follows:

On less than \$20,000.00	\$50.00
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and also \$1.00 on each \$1,000.00 or major fraction thereof of the gross annual receipts in excess of the sum of \$20,000.00.

LICENSE FEE SCHEDULE "J"

REAL ESTATE

Sale/Rent/Development

REAL ESTATE AGENT, SALESPERSON, BROKER, OR APPRAISER. Each person engaged in the business, offering to sell, renting, leasing, managing or appraising real estate for others shall pay an annual license fee of \$200.00 per office, plus \$50.00 for each additional agent, salesperson, broker or appraiser conducting business from such office. Regardless of the number of persons operating from such an office, the annual license fee shall not exceed \$1,000.00.

RENTING AND/OR LEASING. Each person engaged in the business of renting or leasing real or personal property to others, including but not limited to apartments, office space, building, houses, office furniture, and equipment, shall pay a license tax based on gross receipts as follows:

\$5,000.00 and less than \$10,000.00	\$100.00
plus an additional amount equal to one-tenth of 1 percent of all gross receipts over \$10,000.00 but less than \$100,000.00 and one-twentieth of 1 percent of gross receipts in excess of \$100,000.00.	

Any person receiving less than \$5,000.00 annually from rental of real estate shall not be considered as engaged in the business of renting or leasing and shall be exempt from this license tax.

DEVELOPMENT OF PROPERTY. Each person engaged in the business of developing, subdividing, and selling lots to builders or others shall pay an annual license tax of \$100.00 plus an amount equal to one-tenth of 1 percent of gross receipts for the preceding year in excess of \$50,000.00.

LICENSE FEE SCHEDULE "K"

SCHOOLS

SCHOOL. Each person conducting a school or college and each person conducting a kindergarten, nursery school or day care center, enrolling five (5) or more children, as a business for profit, shall pay a license tax for the privilege of engaging in such business as follows:

(1) Where gross receipts do not exceed \$25,000.00	\$ 60.00
(2) Where gross receipts exceed \$25,000.00	\$ 60.00
Plus one-tenth of 1 percent of all gross receipts in excess of \$25,000.00.	

All such schools shall have appropriate and applicable State approvals prior to the issuance of this license.

This license tax shall not apply to schools operated by the state, county, or city or a church or other nonprofit organization which holds a certificate issued by the Internal Revenue Service under Internal Revenue Code, section 501(a), as an organization described in section 501(c)(3).

LICENSE FEE SCHEDULE "L"

BANKS/FINANCE

BANK. Banks, savings and loan associations or similar institutions are licensed in accordance with applicable provisions of the Code of Alabama.

State law references: Banks and savings and loan association, Code of Ala. 1975, §~ 11-51-130, 11-5 1-131

FINANCE COMPANY. Each person engaged in discounting or buying conditional sales contracts, drafts, acceptances, notes or mortgages on person property or financing personal property purchase contracts shall pay an annual license of \$400.00.

LOAN COMPANY. Individual or company making short-term loans. (Finance Company rates apply).

LICENSE SCHEDULE "M"

RENTING/LEASING

RENTING AND/OR LEASING. Each person engaged in the business of renting or leasing real or personal property to others, including but not limited to storage warehousing, apartments, office space, building, houses, office furniture, and equipment, shall pay a license tax based on gross receipts as follows:

\$5,000.00 and less than \$10,000.00	\$100.00
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plus an additional amount equal to one-tenth of 1 percent of all gross receipts over \$10,000.00 but less than \$100,000.00 and one-twentieth of 1 percent of gross receipts in excess of \$100,000.00.

Any person receiving less than \$5,000.00 annually from rental of real estate shall not be considered as engaged in the business of renting or leasing and shall be exempt from this license tax.

LICENSE FEE SCHEDULE "N"

PAWNBROKER/SECONDHAND GOODS

PAWNBROKER OR PAWNBROKER'S AGENT	\$250.00
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PRECIOUS STONES, ETC., PURCHASING. Each person engaged in the business of purchasing precious metals or precious stones, including gold, silver, pearls, diamonds, rubies and other precious stones, and any ornament or item made from or containing gold, or silver, or on which is set or displayed pearls, diamonds, rubies, or other precious stones from the public, whether or not such person is engaged in any other business, shall pay an annual license tax of \$500.00 provided however, that any person engaged in such business, which business is otherwise licensed under another schedule of this section, may obtain the license herein required upon the payment of an additional license tax of \$100.00. (See also Secondhand Goods, and also section 5-40 et. Seq.).

SECONDHAND GOODS. Buying, selling, and exchanging. Any person operating a facility, or making available space for such operating, shall pay a license tax of \$150.00 plus \$10.00 for each booth, stall or station used for the buying, selling, exchange or storage of any new or secondhand goods.

LICENSE FEE SCHEDULE "O"

AUTOMOBILE DEALERS/REPAIRS

Automobile dealers, motorcycle sales, industrial and farm tractors, and equipment, and boat sales, including repair garage, body shop, paint shop, handling attachments, accessories, replacements, supplies and automobile rentals: For each such place of business for the \$400,000.00 or less of annual gross receipts from such business--\$600.00. Where annual gross receipts from such business exceed \$400,000.00 for the next preceding year an additional amount equal to one-twentieth of 1 percent of total annual gross receipts in excess of \$400,000.00. However, no license fee for such businesses shall exceed \$1,500.00.

LICENSE FEE SCHEDULE "P"

MOTOR TRUCKS AND TRAILERS

MOTOR TRUCKS AND TRAILERS. Any person engaged in the business of furnishing transportation of persons or property for hire for a particular person, under special contract, and doing business in the city by receiving passengers or freight for transportation for hire from this city to other points in the state or who receive passengers or freight for transportation for hire from other points in the state to this city, and who is not engaged in transporting solely and wholly within the limits of the city, shall pay the following privilege license or privilege tax:

One (1) truck	\$75.00
Each additional truck	\$35.00

LICENSE FEE SCHEDULE "Q"

UTILITIES

ELECTRIC UTILITIES.

- (1) *Imposition of tax.* Effective January 1, 1997, and for each calendar year thereafter, an annual business license tax is hereby imposed upon every person, firm or corporation, whether organized for profit or not, which sells retail electric power to individuals or businesses located within the corporate limits or police jurisdiction of the municipality.
- (2) *Tax rate.* The business license tax rate for any such person, firm or corporation, whether organized for profit or not, shall be three (3) percent of the gross receipts from sales to locations within the corporate limits of the municipality, and one and one-half (1.5) percent of gross revenues from sales to locations outside the corporate limits but within the police jurisdiction of the municipality. To calculate the business license tax due on January 1 for the current calendar year, the foregoing rate shall be applied to gross receipts derived by the business (or its successor, assignor or predecessor in interest) from the sales of electric power in the appropriate territory during the preceding calendar year.
- (3) *Void or ineffective.* In the event that any part of this subsection should be held void or ineffective, so that the rates specifically set forth in subsection (2) above may not be imposed or collected, then electric utilities which sell retail electric power to individuals or businesses located within the corporate limits of the municipality, or outside the corporate limits but within the police jurisdiction, shall pay an annual business license tax rate at the maximum rate authorized for municipal privilege license taxes or gross receipts taxes applicable to electric utilities under state law from time to time.

TELEVISION CABLE SERVICE. Each person conducting or engaging in the business of cable television distribution, in accordance with a franchise ordinance adopted by the elected officials of the city, shall pay a license tax in conformity with the provisions of such ordinance. No person shall engage in or be licensed to operate a cable television distribution service without first having secured a franchise for same from the elected officials of the city.

LICENSE FEE SCHEDULE "R"

PEDDLERS

PEDDLER, ITINERANT. Each person who shall engage in or transact any business as a transient merchant, itinerant merchant or itinerant vendor without any established place of business in the city shall pay a weekly license fee of \$200.00; or an annual fee of \$1,000.00.

TRANSIENT DEALER. A transient dealer is each person who shall in any capacity engage in or transact any business as a transient dealer or merchant, or as an itinerant merchant or vendor without any established place of business in the city shall pay an annual license fee of \$100.00; and, said person shall submit an application on a form for such business as required by the city clerk.

The purpose of this section is to safeguard the general welfare of the public by securing and verifying information about a transient dealer to insure that any customer of the transient dealer who suffers any loss by reason of defective merchandise or any misrepresentation in said sale will have a means of contacting the transient dealer after he has left the city. This section also insures that tax liabilities generated by the business activity will be collected through the most efficient and reliable means available.

(a) Application for each sale or solicitation by a transient dealer shall be made at least fourteen (14) days prior to the holding of such sales or solicitation. There shall be a \$100.00 application fee if there has been no prior transient dealer application and sale during the current or prior license year. In emergency situations, the city clerk may waive the fourteen-day requirement if no information on the transient dealer's application appears to be incomplete or fraudulent.

(b) The applicant shall contain all information requested on the application provided by the city clerk. If the information on said application is determined to be complete, verifiable and accurate the city clerk shall approve or disapprove the application within three (3) days of receipt. Applications may only be disapproved if application information has been determined to be incomplete, inaccurate or cannot be verified.

(c) Every transient dealer shall submit a prepayment of sales tax equal to \$200.00 or four (4) percent of anticipated sales, whichever is larger, at the time the license is purchased for each sale. Any underpayment of sales tax including any applicable penalties and interest shall be submitted with the required sales tax report. Any overpayment of sales tax shall be refunded within fifteen days of the date the report is processed by the city or the city's authorized tax administrator. Exception to prepayment requirement: If a licensee has submitted city sales tax during both the most recent two prior calendar years and has done so without the addition of penalties or interest, the prepayment requirement shall be waived. Transient vendors participating in a street fair or sale which includes two (2) or more vendors are exempt from the application and tax prepayment requirement and shall pay a license tax of one dollar per day for each day of participation in the street fair or sale in lieu of any other license tax. This tax will be collected by the sponsor of the street fair or sale and submitted to the city clerk in a consolidated manner upon termination of the street fair or sale along with a list containing the names and addresses of all participants.

LICENSE FEE SCHEDULE "S"

AMUSEMENTS

BILLIARD ROOM OR POOLROOM. Or other establishment where pool tables or billiard tables are operated, for use of which money or other compensation is charged:

First table	\$ 400.00
Each additional table	\$ 50.00

No license shall be issued for the operation of a poolroom, or place where pool or billiards are played, to any person who shall allow or permit any screens, curtains, blinds or other partitions to be placed between the entrance of the room where billiards are played and the back or rear wall of such billiard room or who does not provide a clear view of the entire interior from the entrance to the rear of such rooms at all times, or who permits any partition, forming room, stall, or other enclosure where the people congregate, to be placed therein. Any person operating a billiard or pool room violating any of the above provisions shall be guilty of a misdemeanor and any license issued shall be withdrawn or cancelled.

BOWLING ALLEYS:

First lane	\$100.00
Each additional lane	\$ 35.00

CARNIVAL: (Circus rates apply.)

CIRCUS:	Per day	\$500.00	
	Each side show, concession stand, rides or stand in connection with above		\$50.00
	Any street parade in connection with above		\$300.00
	Clean-up bond for site and the parade street of \$500.00 to be posted.		

ENTERTAINMENT. Any type of entertainment not otherwise provided for where charges are made for admission not for religious or charitable or school purposes. Per day, \$250.00.

FORTUNE TELLER OR CLAIRVOYANT. Each person engaged in the business of fortune telling or predicting future events shall pay a license tax as follows: Individual Reader License \$10,000.00 per year

SWEEPSTAKES MACHINES. All applicants, which are approved for a license under chapter 5, article VIII of this Code shall pay a minimum license of \$5,000.00 for each sweepstakes machine, plus an amount equal to five percent of gross receipts in excess of \$100.00 from the previous year. Such license shall be valid until December 31 of the calendar year of issuance. A license may be renewed annually by filing a renewal application with the city clerk within 45 days before the date of expiration of said license. The city clerk shall direct the renewal application to the attention of the city council. No license shall be granted to any applicant who fails to fully provide the information required under this chapter.

THEATER OR MOTION PICTURE SHOW. Each person operating a theater, motion or moving picture show, or theatrical theater where general admission is charged shall pay an annual license tax of \$100.00.

VENDING MACHINES, VENDING MACHINE OPERATOR.

- (1) **Machines:** Each person owning, operating, possessing, or giving space in, or outside such person's place of business to a lawful automatic merchandise, drink, food, picture or information vending, dispensing or displaying machine or a machine on which a person is weighed shall pay a license tax for each machine as follows:

Any machine operated by pennies	\$ 3.00
Any machine dispensing cigarettes, merchandise, food or drinks	\$ 25.00
Any music or amusement machine operated by coin	\$ 60.00

This license shall be due and payable by the owner or proprietor of the place of business where such machine is located. This license is not covered under any other schedule in this section.

- (2) **Operator:** Each person operating 1 or more vending machines at places other than such person's own place of business, shall be classified as a vending machine operator and shall pay to the city a privilege license therefore, per year as follows:

Resident operator	\$ 100.00
Nonresident operator	\$ 250.00

State law references: Licensing of vending machines, Code of Ala. 1975, § 11-51-98.

Golf Rates - \$100.00; PLUS 1/10 OF 1% OF GROSS RECEIPTS IN EXCESS OF \$20,000.00

LICENSE FEE SCHEDULE “T”
BROADCASTING/NEWSPAPERS

RADIO/TELEVISION BROADCASTING STATION, \$150.00 and also one-tenth of 1 percent on all annual gross receipts in excess of the sum of \$50,000.00.

NEWS DEALER. Selling papers, magazines or other periodicals. (Merchant general rates apply).

NEWS DEALER. Delivering newspapers, magazines or other periodicals not published in the city, \$75.00.

NEWSPAPERS. Publishing. (Manufacturer rates apply).

LICENSE FEE SCHEDULE “U”
MISCELLANEOUS

Gross Receipts	License Fee
\$0.00 - \$99,999.99	\$150.00
\$100,000.00 - \$199,999.99	\$170.00 + 1.33 per M in excess of \$100,000.00
\$200,000.00 - \$299,999.99	\$303.00 + 1.17 per M in excess of \$200,000.00
\$300,000.00 - \$399,999.99	\$420.00 + 1.11 per M in excess of \$300,000.00
\$400,000.00 - \$499,999.99	\$531.00 + 1.08 per M in excess of \$400,000.00
\$500,000.00 - \$599,999.99	\$639.00 + 1.05 per M in excess of \$500,000.00
\$600,000.00 - \$699,999.99	\$744.00 + 1.03 per M in excess of \$600,000.00
\$700,000.00 - \$799,999.99	\$847.00 + 1.00 per M in excess of \$700,000.00
\$800,000.00 - \$899,999.99	\$947.00 + 0.97 per M in excess of \$800,000.00
\$900,000.00 - \$999,999.99	\$1,044.00 + 0.95 per M in excess of \$900,000.00
\$1,000,000.00 - \$1,099,999.99	\$1,139.00 + 0.92 per M in excess of \$1,000,000.00
\$1,100,000.00 - \$1,199,999.99	\$1,231.00 + 0.89 per M in excess of \$1,100,000.00
\$1,200,000.00 - \$1,299,999.99	\$1,320.00 + 0.87 per M in excess of \$1,200,000.00
\$1,300,000.00 - \$1,399,999.99	\$1,407.00 + 0.84 per M in excess of \$1,300,000.00
\$1,400,000.00 - \$1,499,999.99	\$1,491.00 + 0.81 per M in excess of \$1,400,000.00
\$1,500,000.00 - \$1,999,999.99	\$1,572.00 + 0.80 per M in excess of \$1,500,000.00
\$2,000,000.00 - \$2,499,999.99	\$1,972.00 + 0.79 per M in excess of \$2,000,000.00
\$2,500,000.00 - \$2,999,999.99	\$2,367.00 + 0.77 per M in excess of \$2,500,000.00
\$3,000,000.00 - \$3,499,999.99	\$2,752.00 + 0.75 per M in excess of \$3,000,000.00
\$3,500,000.00 - \$3,999,999.99	\$3,127.00 + 0.72 per M in excess of \$3,500,000.00
\$4,000,000.00 - \$4,999,999.99	\$3,487.00 + 0.69 per M in excess of \$4,000,000.00
\$5,000,000.00 -	\$4,177.00 + 0.67 per M in excess of \$5,000,000.00

Schedule "V" - Delivery License

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

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).

SECTION VIII. CITY ALCOHOL LICENSE FEES

- (1) Each person licensed by the board, who shall engage in the alcoholic beverage, liquor, beer or wine business within the corporate limits, prior to engaging in such business shall pay to the City, for the privilege of so engaging in business, an annual privilege business license fee and further license fees as established below:
- (a) **Beer and wine wholesale license.** Each person licensed as a beer and wine wholesaler under section 28-3A-1 et seq., of the *Code of Alabama 1975*, shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine and beer license by the State of Alabama, according to Section 28-3A-21 of the *Code of Alabama, 1975*. In addition, each licensee will remit to the City Clerk/Treasurer, on forms provided by such Clerk/Treasurer, each month, the privilege or excise tax levied on the sales of beer by the "Uniform Beer Tax Act," Acts 1982, No. 82-344. In addition, each licensee will remit to the City Clerk, on forms provided by such clerk, each month, the privilege or excise tax levied on the sales of table wine by the "Alabama Table Wine Act." Wholesale beer and wine dealers will not sell to any retail outlet that is not properly licensed by the City.
 - (b) **Warehouse License.** Each person licensed by the board to receive, store or warehouse alcoholic beverages within the state for transshipment inside and outside the state shall pay to the City an annual license fee of five hundred dollars (\$500.00).
 - (c) **Club retail liquor license.** Each person licensed by the board to operate a Club, class I or II (as defined under section 28-3-1(7), *Code of Alabama, 1975*), under section 28-3A-1 et seq. of the *Code of Alabama 1975*, shall pay to the City an annual license fee of one thousand five hundred dollars (\$1,500.00) if a class I Club, and two thousand dollars (\$2,000) for a Class II Club. In addition, to said stated license fee, each person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.
 - (d) **Lounge retail liquor license.** Each person licensed by the board to operate a retail lounge under section 28-3A-1 et seq., of the *Code of Alabama 1975*, shall pay to the City an annual license fee of two thousand dollars (\$2,000.00). In addition to said stated license fee, each person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of ten (10) percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.
 - (e) **Retail liquor for off-premises consumption (Lounge Retail Liquor-Class II Package Store).** Each person licensed by the board to operate a retail lounge – Class II under section 28-3A-1 et seq., of the *Code of Alabama 1975*, shall pay to the City an annual license fee of five thousand dollars (\$5,000.00). In addition to said stated license fee, each person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of fifteen (15) percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.
 - (f) **Restaurant Class I retail liquor license.** Each person licensed by the board to sell alcoholic beverages in connection with the operation of a restaurant under section 28-3A-1 et seq., of the *Code of Alabama, 1975*, shall pay to the City an annual privilege license fee of one thousand five hundred dollars (\$1,500.00). In addition to the stated license fee, each such person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of fifteen (15) percent of the monthly gross receipts of all alcoholic beverages, except beer and table wine, received during the immediate preceding calendar month.

- (g) **Restaurant Class II retail liquor license.** Each person licensed by the board to sell alcoholic beverages in connection with the operation of a Restaurant Class II shall pay to the City of Arab an annual privilege license fee of seven hundred fifty (\$750.00) dollars.
- (h) **Retail table wine license for off-premises consumption.** Each person licensed by the board to sell table wine for off-premises consumption under section 28-3A-1 et seq., of the *Code of Alabama 1975*, shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama, or seventy five dollars (\$75.00) according to Section 28-3A-21 of the *Code of Alabama, 1975*.
- (i) **Retail table wine license for on-premises and off-premises consumption.** Each person licensed by the board to sell table wine at retail for on-premises and off-premises consumption under section 28-3A-1 et seq., of the *Code of Alabama 1975*, shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama, unless such person shall have paid for an on-premises liquor license, according to Section 28-3A-21 of the *Code of Alabama, 1975*.
- (j) **Retail beer for on-premises and off-premises consumption.** Each person licensed by the board to sell beer for on-premises and off-premises consumption under Section 28-3A-1 et seq., of the *Code of Alabama 1975*, shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama, according to Section 28-3A-21 of the *Code of Alabama, 1975*.
- (k) **Retail beer for off-premises consumption.** Each person licensed by the board to sell beer for off-premises consumption under Section 28-3A-1 et seq., of the *Code of Alabama 1975*, shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama, according to Section 28-3A-21 of the *Code of Alabama, 1975*.
- (l) **Special retail liquor license for on-premise consumption.** Each person who has obtained a special retail liquor license from the board under Section 28-3A-1 et seq., of the *Code of Alabama 1975*, shall pay to the City a license fee of two hundred fifty dollars (\$250.00) when the period of use is thirty (30) days or less. Such person shall pay to the City a license fee of three hundred fifty dollars (\$350.00) when the period of use is more than thirty (30) days. In addition to said stated license fee, each such person shall pay to the City percent (50%) of the amount charged for state wine license by the State of Alabama. In addition to the stated license fee, each such person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of fifteen (15) percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.
- (m) **Special events retail license for on-premise consumption.** Each person who has obtained a special events retail liquor license from the board under Section 28-3A-1 et seq., of the *Code of Alabama 1975*, shall pay to the City a license fee of two hundred dollars (\$200.00). No such license shall be issued for a period in excess of seven (7) days. Such alcoholic beverages as are authorized by the board may be sold. All applications for special event licenses shall be filed with the City Clerk/Treasurer at least one hundred twenty (120) days in advance of the event for which a license is sought. In addition to the stated license fee, each such person shall pay to the City, on or before the fifteenth day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of fifteen (15) percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

- (n) **Beer wholesaler license.** Each person licensed as a beer wholesaler under section 28-3A-1 et seq. of the *Code of Alabama 1975*, shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama, according to Section 28-3A-21 of the *Code of Alabama, 1975*. In addition, each licensee will remit to the City Clerk/Treasurer, on forms provided by the City Clerk /Treasurer, each month, the privilege or excise tax levied on the sales of beer by the "Uniform Beer Tax Act," Acts 1982, No. 82-344. Wholesale beer dealers and distributors will not sell to any retail outlet that does not have a current city license.
- (o) **Wine wholesaler license.** Each person licensed by the board as a wine wholesaler under section 28-3A-1 et seq., of the *Code of Alabama 1975*, shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama, according to Section 28-3A-21 of the *Code of Alabama, 1975*. In addition, each licensee will remit to the City Clerk/Treasurer, on forms provided by such Clerk/Treasurer, each month, the privilege or excise tax levied on the sales of table wine by the "Alabama Table Wine Act," Acts 1980, No. 80-382. Wholesale wine dealers will not sell to any retail outlet that is not properly licensed by the City.

Appendix

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, [please visit our website here](#). 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) for each offense, and/or imprisonment.

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 1% interest. An additional 15% penalty will be due March 2nd plus 1% interest 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 RDS.

Website: www.revds.com

Email: bizlicensesupport@revds.com

Phone: 800.556.7274

Fax: 844.528.6529

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com/>.