



City of Argo (9729) Business License Fee Schedule including General Information/FAQs



Thank you for doing business in the City of Argo.

All businesses operating in the city limits or police jurisdiction of the City of Argo 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
541147.2	Gross	Accountant/Cpa's (Individual Or Firm Professional License) Must Provide Board Certification: Public Accountancy Board	E
542154	Flat	Agent Office (Adm. Of Third Parties, Pension Funds, Annuities, Etc.)	\$150.00
312131.00	Flat	Alcohol Importers License	\$250.00
312141.00	Flat	Alcohol Manufacturers license	\$250.00
713147.5	Flat	Amusement (Arcades, Golf Clubs, Fitness, Bowling Centers)	\$150.00
910153	Flat	Amusement Devices And/Or Games	\$75.00
999001	Flat	Antiques	\$100.00
711138	Flat	Arts & Sports/Gymnastics Or Dance	\$100.00
999022	Flat	Auctioneers/Per Day Must Provide Board Certification: Auctioneers Board	\$25.00
999021.10	Flat	Auctioneers/Per Year Must Provide Board Certification: Auctioneers Board	\$100.00
441004	Flat	Auto Parts (New, Used, Or Wholesale)	\$150.00
441003	Flat	Automobile, Trucks, Or Trailers Must Provide Board Certification: Revenue Department - Regulatory License	\$150.00
445005	Flat	Bakery Must Provide Board Certification: Department Of Health Permit	\$100.00
522097	Flat	Banks	\$500.00
812006	Flat	Barber Shop Must Provide Board Certification: Alabama Board Of Cosmetology And Barbering	\$150.00
812007	Flat	Beauty Shop Must Provide Board Certification: Alabama Board Of Cosmetology And Barbering	\$150.00
312009.00	Flat	Beer (On and Off Premises) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312008	Flat	Beer: Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
999009	Flat	Bonding Company/Bondsman Must Provide Board Certification: Alabama Security Commission	\$200.00
999010	Flat	Boot Or Shoe Shop	\$100.00
332992	Flat	Bullet Manufacturing	\$150.00
999147.8	Flat	Business Not Otherwise Classified	\$150.00
492085.00	Flat	Butane/Propane Gas Deliveries – Business located inside of City Limits	V
492085.01	Flat	Butane/Propane Gas Deliveries – Business located outside of City Limits	V
333011	Flat	Cabinet Shop/Woodworking	\$150.00
999120	Flat	Car Wash	\$150.00
722127	Flat	Catering And/Or Mobile Food Must Provide Board Certification: Department Of Health Permit	\$150.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
999012	Flat	Ceramics	\$100.00
541147.3	Gross	Chiropractor (Professional) Must Provide Board Certification: Chiropractic Examiners Board	E
811013	Flat	Cleaning/Janitorial, Houses, Construction ,Etc.	\$150.00
448014	Flat	Clothing Sales	\$150.00
312113.00	Flat	Club liquor license, Class I license	\$300.00
312111.00	Flat	Club liquor license, Class II license	\$750.00
811015	Flat	Computer Services (Copiers & Electronics)	\$150.00
339132	Flat	Concrete Plant	\$1,000.00
453115	Flat	Concrete/Pottery Products	\$100.00
453121	Flat	Consignment Shop	\$150.00
238248.5	Flat	Contractor/Subcontractor (Finishing Carpentry)	\$150.00
238248.1	Flat	Contractor/Subcontractor (HVAC) Must Provide Board Certification: Alabama Board Of Heating & Air Conditioning & Refrigeration Contractors	\$150.00
238248.3	Flat	CONTRACTOR/SUBCONTRACTOR (Masonry And Stone)	\$150.00
238248.4	Flat	Contractor/Subcontractor (Carpentry)	\$150.00
238146.1	Flat	Contractor/Subcontractor (Concrete)	\$150.00
238145.8	Flat	Contractor/Subcontractor (Drywall, Acoustical, Insulation)	\$150.00
238248.2	Flat	Contractor/Subcontractor (Electrical) Must Provide Board Certification: Alabama Electrical Contractors Board	\$150.00
238146.5	Flat	Contractor/Subcontractor (Excavation)	\$150.00
238145.9	Flat	Contractor/Subcontractor (Floor Coverings)	\$150.00
238146.3	Flat	Contractor/Subcontractor (Glass & Glazing)	\$150.00
238146.4	Flat	Contractor/Subcontractor (Painting & Wall Covering)	\$150.00
238146.0	Flat	Contractor/Subcontractor (Roofing, Siding, & Sheet Metal)	\$150.00
238146.2	Flat	Contractor/Subcontractor (Structural Steel)	\$150.00
238016	Flat	Contractors - General	\$250.00
236248.7	Unit	Contractors (Itinerant – Not Local) Billboard Advertising – Each Billboard	\$2000.00
446017	Flat	Cosmetics (Sales In Private Homes)	\$50.00
492079	Flat	Delivery - Dairy Products – Business located inside of City Limits	V
492079.01	Flat	Delivery - Dairy Products – Business located outside of City Limits	V
492077	Flat	Delivery – Fertilizer – Business located inside of City Limits	V

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
492077.01	Flat	Delivery – Fertilizer – Business located outside of City Limits	V
492080	Flat	Delivery – Gasoline – Business located inside of City Limits	V
492080.01	Flat	Delivery – Gasoline – Business located outside of City Limits	V
492076	Flat	Delivery - Meat And Meat Products – Business located inside of City Limits	V
492076.01	Flat	Delivery - Meat And Meat Products – Business located outside of City Limits	V
492078	Flat	Delivery - Wholesale Groceries – Business located inside of City Limits	V
492078.01	Flat	Delivery - Wholesale Groceries – Business located outside of City Limits	V
492075	Flat	Delivery (Bread, Cookies, Crackers, Cakes, Pies, Etc) – Business located inside of City Limits	V
492075.01	Flat	Delivery (Bread, Cookies, Crackers, Cakes, Pies, Etc) – Business located outside of City Limits	V
492088.1	Flat	Delivery Of Merchandise – Business located inside of City Limits	V
492088.11	Flat	Delivery Of Merchandise – Business located outside of City Limits	V
492088.2	Flat	Delivery Of Merchandise/One Trip – Business located inside of City Limits	V
492088.21	Flat	Delivery Of Merchandise/One Trip – Business located outside of City Limits	V
492089	Flat	Delivery Of Single Items To Outlet – Business located inside of City Limits	V
492089.01	Flat	Delivery Of Single Items To Outlet – Business located outside of City Limits	V
541128	Gross	Dentist - See Professional List Must Provide Board Certification: Board Of Dental Examiners Of Alabama	E
339122	Flat	Dentures Lab	\$150.00
999018	Flat	Director Of Firm/Corporation	\$100.00
446019	Flat	Drug Store Must Provide Board Certification: Pharmacy Board	\$250.00
999136	Flat	Dry Cleaners	\$100.00
541148.0	Gross	Engineer (Professional) Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	E
999021	Flat	Engraving Co.	\$100.00
999112	Flat	Equip. Leasing/Financing	\$200.00
492092	Flat	Express Companies – Delivery – Business located inside of City Limits	V
492092.01	Flat	Express Companies – Delivery – Business located outside of City Limits	V
811022	Flat	Exterminator Must Provide Board Certification: Department Of Agriculture And Industries	\$150.00
999002.3	Flat	Fire Works (After State Approval)	\$150.00
453024	Flat	Florist	\$100.00
999025	Flat	Fruit Or Produce	\$50.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
812210	Flat	Funeral Home, Mortuary, Crematorium, Cemetery and Monument Company	\$500.00
442027	Flat	Furniture Renovations	\$100.00
442026	Flat	Furniture Sales (New Or Used)	\$150.00
811028	Flat	Garage (Auto, Paint/Body/Carwash/Other)	\$150.00
562117	Flat	Garbage Contractor	\$150.00
451029	Flat	Glass Staining	\$100.00
451030	Flat	Golf Course	\$150.00
999116.10	Flat	Grease Recycling	\$10.00
445031	Flat	Groceries, Food, Beverage, Feed, Seed	\$150.00
451032	Flat	Gunsmith Repairs (Gun Repair)	\$100.00
444033	Flat	Hardware	\$150.00
524098	State Law	Insurance - Fire & Marine	11-51-120/123
524099	State Law	Insurance - Other Than Fire & Marine	11-51-120/123
524142	Flat	Insurance Office	\$100.00
999034	Flat	Jewelry/Watch Repair, Etc.	\$100.00
811411	Flat	Knife & Saw Sharpening Shop	\$150.00
999123	Flat	Laboratory/Testing	\$150.00
999139	Flat	Landscape Services (Lawn Care)	\$150.00
999140	Flat	Landscape Supplies	\$150.00
312121.00	Flat	Liquor wholesale license	\$250.00
999118	Flat	Locksmith	\$150.00
312111.00	Flat	Lounge retail liquor license	\$300.00
441035	Flat	Lumber/Building Material, Gardening Equipment, Home Center, Wall Paper, Nursery	\$150.00
339146.6	Flat	Manufacturing - Food (Condiments, Sauces, Salsa, Etc.)(See List For Manufacturing)	\$150.00
339146.7	Flat	Manufacturing (Miscellaneous) (See List For Manufacturing) (Miscellaneous Mfg, Medical Dental, Jewelry, Sporting Goods, Toys, Signs, Concrete)	\$1000.00
711037	Flat	Marshall Arts (Karate, Etc)	\$100.00
999117.2	Flat	Mobile Home Delivery/Set Up/Repo	\$300.00
999131	Flat	Modular Buildings/Trailers/Leasing And Sales	\$200.00
512038	Flat	Movie Theaters And/Or Drive-In	\$150.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
812105	Flat	Nail Salon	\$150.00
511039	Flat	Newspapers	\$100.00
454146.8	Flat	Non-Store Retailers (Vending Machine Operators, Direct Selling, Mail Order)	\$150.00
624040	Flat	Nursery Or Day Care Must Provide Board Certification: Department Of Human Resources	\$150.00
623119	Flat	Nursing Care/Assisted Living Boarding Homes Must Provide Board Certification: Alabama Board Of Examiners Of Nursing Home Administrators	\$150.00
492087	Flat	Other Delivery – Business located inside of City Limits	V
492087.01	Flat	Other Delivery – Business located outside of City Limits	V
522941	Flat	Pawn Shop (With Guns)	\$250.00
454042	Flat	Peddlers (Non-Store Retailer, Local And Itinerant)	\$50.00
999147.9	Flat	Personal Services (Not Otherwise Classified)	\$100.00
999043	Flat	Pet Grooming	\$100.00
453141	Flat	Pet Shop (Misc. Retailers, Florist, Gift, Novelty, Pet, Art & Tobacco)	\$150.00
541044	Flat	Photographers	\$150.00
492086	Flat	Pizza Delivery – Business located inside of City Limits	V
492086.01	Flat	Pizza Delivery – Business located outside of City Limits	V
238045	Flat	Plumbers, Wiring & Metal Works Must Provide Board Certification: State Of Alabama Plumbers And Gas Fitters Examining Board	\$150.00
910101	Flat	Pool Tables	A
445114	Flat	Produce	\$100.00
5411474	Flat	Professional Service (Not Otherwise Classified)	\$150.00
511102	Flat	Publishing Or Printing Company	\$200.00
531046	Flat	Real Estate Agency	\$250.00
999047	Flat	Recycling Centers (Cans, Copper, Plastic)	\$150.00
532074	Flat	Rental Services	\$150.00
532048	Flat	Rental/Lease Center	\$150.00
811049	Flat	Repair Shop; (Small Engine, Electrical Motor Repair)	\$150.00
811152	Flat	Repairs & Maintenance Electrical Equipment	\$150.00
312112.00	Flat	Restaurant retail liquor license	\$300.00
722147.6	Flat	Restaurants (Catering Or Mobile Food) Must Provide Board Certification: Department Of Health Permit	\$100.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
722050	Flat	Restaurants (Sandwich Shops, And Snack Bars) Must Provide Board Certification: Department Of Health Permit	\$150.00
452111	Flat	Retail Sales (Gen. Merchandise)	\$150.00
999054	Flat	Sales Out Of The Home	\$100.00
999126	Flat	Sales Representatives	\$150.00
999061	Flat	Salvage Yard/Junk Yard	\$250.00
999055	Flat	Sawmill Or Planning Mills	\$100.00
999056	Flat	Security Service (Alarm Installation And Monitoring)	\$150.00
999053	Flat	Serve Yourself Laundry (Coin Operated)	\$150.00
999058	Flat	Service Station - Auto Car Wash	\$150.00
447057	Flat	Service Station - Pumps (Per Pump)	\$25.00
448113	Flat	Shoe Sales	\$100.00
999084	Flat	Soft Drinks - Each Outside Drink	\$25.00
999059	Flat	Sundries (Aspirin, Roloids, Tums)	\$100.00
999060	Flat	Sunglasses/Out Of Home	\$100.00
541108	Gross	Surveyor (Professional)	\$150.00
999062	Flat	Tailoring (Or Taking Orders)	\$50.00
812063	Flat	Tanning Salon	\$150.00
999064	Flat	Taxidermist	\$100.00
517147.1	Flat	Telecommunication (Resellers)	\$150.00
517146.9	Flat	Telecommunications (Cellular & Other Wireless)	\$150.00
221094	Flat	Telephone	\$210.00
221095	Flat	Telephone - Long Distance Exchange	\$53.00
221096	Gross	Television Cable Service Franchise	5%
999065	Flat	Tire Recapping (Per Mold)	\$150.00
999116	Flat	Tire Sales	\$150.00
453066	Flat	Tobacco Products	\$100.00
999107	Flat	Towing and Recovery of Vehicles	\$200.00
441003.10	Flat	Tractor Equipment	\$150.00
999067	Flat	Trailer Parks	\$100.00
999171	Flat	Unclassified Business Service not elsewhere classified	\$150.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
999068	Flat	Upholstery	\$150.00
221090	Gross	Utilities - Electric Power	3%
221091	Gross	Utilities - Gas	3%
221093	Gross	Utilities - Water	3%
221137	Gross	Utility/Sewer – See Ordinance	B
910072	Flat	Vending Machines - Each (Any Type)	\$25.00
532106	Flat	Video Rental & Sales	\$150.00
999069	Flat	Warehouse (Mini-Warehouses)	\$150.00
999129	Flat	Wedding Chapel	\$200.00
999070	Flat	Wells (Drilling Operations/Oil & Gas)	\$1,000.00
441130	Flat	Wholesale Auto Sales	\$150.00
312083	Flat	Wholesale Beer And Wine Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
312081	Flat	Wholesale Beer Distributors Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$225.00
492083	Flat	Wholesale Soft Drinks	\$150.00
312082	Flat	Wholesale Wine Distributors Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$225.00
312083.00	Flat	Wholesaler license: beer and wine license	\$375.00
312981.00	Flat	Wholesaler license: beer license	\$275.00
312971.00	Flat	Wholesaler license: wine license	\$275.00
422448.10	Flat	Wholesale trade – non-durable, paper apparel, grocery, beverages, dairy	\$150.00
312971	Flat	Wine (Off Premises) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312972	Flat	Wine (On and Off Premises) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
321110	Flat	Wood Shop, Sawmills, Veneer, Millwork	\$200.00
999107	Flat	Wrecker Service	\$200.00

Calculation Information

Schedule "A" – Pool Tables

First Pool Table	\$200.00
Each additional pool table	\$50.00

Schedule "B" – Utilities

Electric Power or Energy, 3% of gross income derived from said business done within the town limits during the preceding year, and 1.5% in the Police Jurisdiction.

Gas Utility

Each person, firm or corporation in the business of selling/distributing gas in pipes: an amount equal to three (3) percent of the gross receipts of the business transacted by such person, firm or corporation in the Town of Argo for the preceding calendar year from the sale of gas in pipes sold or distributed from any point or points in the Town of Argo by such person or corporation for any purpose whatsoever. An amount equal to one and one-half percent (1.5%) of the gross receipts of the business transacted by such person, firm, or corporation in the police jurisdiction of the Town of Argo, for the preceding calendar year from the sale of gas in pipes sold or distributed shall be paid.

Water

Each person, firm or corporation in the business of selling/supplying or otherwise distributing water in pipes or otherwise: an amount equal to three (3) percent of the gross receipts of the business transacted by such person, firm or corporation in the Town of Argo for the preceding calendar year from the sale of water in pipes sold or distributed from any point or points in the Town of Argo by such person or corporation for any purpose whatsoever. An amount equal to one and one-half percent (1.5%) of the gross receipts of the business transacted by such person, firm, or corporation in the police jurisdiction of the Town of Argo, for the preceding calendar year from the sale of water in pipes sold or distributed shall be paid.

Telephone

Local	\$210.00
Long Distance Exchange	\$53.00

Television Cable Service

Each person, firm or corporation in the business of selling/supplying or otherwise distributing television cable service or otherwise: an amount equal to five (5) percent of the gross receipts of the business transacted by such person, firm or corporation in the Town of Argo for the preceding calendar year from the sale television cable service or distributed from any point or points in the Town of Argo by such person or corporation for any purpose whatsoever. An amount equal to one and one-half percent (1.5%) of the gross receipts of the business transacted by such person, firm, or corporation in the police jurisdiction of the Town of Argo, for the preceding calendar year from the sale of television cable service shall be paid.

Schedule "C" – Banks

Regulated by State Law. \$500.00.

Schedule "D" – Insurance

Fire and Marine, \$4.00 on each \$100.00 or major fraction thereof on the gross premiums less return premiums on policies issued during the preceding year on property located in the Town of Argo provided new shall pay a minimum license of \$50.00 on which there shall be an adjustment at the end of the year upon the above percentage of gross premium policies issued during the current year for which license is issued on property located in the Town of Argo.

Insurance companies other than Fire & Marine shall collect a flat fee of \$10.00 plus 1% of the gross premiums collected during the preceding year for a license for the current year.

Insurance companies, selling health, accident or sickness insurance within the Town of Argo, shall pay a license equal to the sum of 1% of the gross premium collected during the preceding year within the Town of Argo as a license for the current year.

Insurance companies selling automobile insurance of any type, shall pay a license equal to the sum of 4% of the gross premiums collected within the Town of Argo during current preceding year, less return premium for the current year.

In all cases the term policies issued shall be so constructed as to include renewals of existing policies.

Schedule "E" – Professionals

Including surgeons, medical doctors, dentists, lawyers, accountants, engineers, interior decorators, surveyors, veterinarians, chiropractors, opticians, and/or optometrists, insurance adjusters and architects.

Income up to \$20,000.00	\$100.00
\$20,000.01 to \$40,000.00	\$125.00
\$40,000.01 to \$60,000.00	\$150.00
\$60,000.01 to \$80,000.00	\$200.00
\$80,000.01 and over	\$250.00

Before beginning business, new professionals shall pay a minimum fee for the first year of operations or part of a year. At the end of the first year of operations, there shall be an adjustment made on the first license according to the above schedule before the license for the succeeding year shall be issued.

Schedule "F" – Funeral Home, Mortuary, Crematorium, Cemetary, and Monument Company

1 st year of operations	\$500.00
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The above listed businesses shall pay the flat rate of \$500.00 for the first year and 1% of their gross receipts collected during the preceding year for a license fee thereafter.

Schedule "H" – Alcohol

(a) The following annual license fees are levied and prescribed for licenses issued and renewed by the board pursuant to the authority contained in this chapter:

(1) Manufacturer license, license fee (\$250). Schedule Number: 312141.00

(2) Importer license, license fee (\$250). Schedule Number: 312131.00

(3) Liquor wholesale license, license fee (\$250). Schedule Number: 312121.00

(4) Wholesaler license, beer license fee (\$275) Schedule Number: 312981.00

wine license fee (\$275) Schedule Number: 312971.00

license fee for beer and wine (\$375); plus two hundred dollars (\$200) for each warehouse in addition to the principal warehouse. Schedule Number: 312083.00

(5) Warehouse license, license fee of two hundred dollars (\$200).

(6) Lounge retail liquor license, license fee of three hundred dollars (\$300). Schedule Number: 312111.00

(7) Restaurant retail liquor license, license fee of three hundred dollars (\$300). Schedule Number: 312112.00

(8) Club liquor license, Class I license fee of three hundred dollars (\$300), Schedule Number: 312113.00

Class II license fee of seven hundred fifty dollars (\$750). Schedule Number: 312111.00

(9) Retail table wine license for off-premises consumption, license fee (\$75). Schedule Number: 312971.00

(10) Retail table wine license for on-premises and off-premises consumption, license fee (\$75). Schedule Number: 312972.00

(11) Retail beer license for on-premises and off-premises consumption, license fee (\$75). Schedule Number: 312009.00

(12) Retail beer license for off-premises consumption, license fee (\$75). Schedule Number: 312008.00

(13) Retail common carrier liquor license, license fee of one hundred fifty dollars (\$150) for each railroad, airline, bus line, ship line, vessel or other common carrier entity with a vehicle passenger capacity of at least 10 people.

(14) Special retail license, license fee of one hundred dollars (\$100) for 30 days or less; license fee of two hundred fifty dollars (\$250) for more than 30 days.

(15) Special events retail license, license fee of one hundred fifty dollars (\$150).

(b) The license fees levied and fixed by this section shall be paid before the license is issued or renewed.

(c) In addition to the foregoing filing fee and license taxes or fees, any county or municipality in which the sale of alcoholic beverages is permitted shall be authorized to fix and levy privileges or license taxes on any of the foregoing licenses located or operated therein, conditioned on a permit or license being issued by the board.

(d) No county or municipality shall have any authority to levy a license or tax of any nature on any liquor store.

(Acts 1980, No. 80-529, p. 806, §21; Acts 1981, No. 81-701, p. 1178, §2; Act 2000-146, p. 211, §3.)

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).

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. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00). All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus 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/>.