



City of Ashford (9342) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Ashford

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

How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

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

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

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

General Information/FAQs

Certification Requirements

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

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

Gross Receipts, Definition of

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

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

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

Location Specific, Definition

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

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

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

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

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

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

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

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

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

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

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

New Business Information

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

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

Police Jurisdiction (PJ), Definition and Rate of

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

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

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

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
721191.00	Gross	Accommodations - bed and breakfast inns and services	D
721110.00	Gross	Accommodations - hotels, motels and similar facilities	C
721310.00	Flat	Accommodations - rooming houses and boarding houses	\$150.00
721214.00	Flat	Accommodations - trailer parks, RV parks, and travel parks	\$150.00
541211.00	Flat	Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$100.00
561439.00	Flat	Administrative services - answering, employment, office, sec., travel	\$75.00
524292.00	Flat	Agent Office - administration of third parties, pension funds, annuities, etc	\$150.00
115114.00	Flat	Agriculture support - cotton gins, farm management, post-harvest activities	\$75.00
481111.00	Gross	Air transportation - airline tickets, shipping, freight, charters service	B
561621.00	Flat	Alarm Companies - sprinklers & security- monitoring and installation Must Provide Board Certification: Alabama Electronic Security Board of Licensure	\$75.00
312141.02	Flat	Alcohol - Club Liquor Class II - state regulated through ABC Must also purchase 312121.00 Beer on/off & 312131.00 Wine on/off (if applicable) and 722410.01 Drinking Establishment Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
312141.00	Flat	Alcohol – Lounge Retail Liquor Class I – state regulated through ABC Must also purchase 312121.00 Beer on/off & 312131.00 Wine on/off (if applicable) and 722410.01 Drinking Establishment Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
312141.03	Flat	Alcohol - Package Store Liquor Class II - state regulated through ABC Must also purchase 312122.00 Beer off & 312131.01 Wine off and 445310.00 Package store retail license Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
312141.01	Flat	Alcohol - Restaurant Retail Liquor - state regulated through ABC Must also purchase 312121.00 Beer on/off & 312131.00 Wine on/off (if applicable) and 722110.00 Restaurant Full Service Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
713990.00	Gross	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
112990.00	Flat	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	\$75.00
315999.00	Gross	Apparel manufacturing - women, men, children, hosiery, outerwear, accessories	D
335211.00	Gross	Appliance manufacturing - small appliance, lighting, electrical, battery, freezer	C
541310.00	Flat	Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$100.00
711219.00	Flat	Arts and sports - dance, musical, teams, tracks, promoters, agents	\$50.00
541110.00	Flat	Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$100.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812200.00	Flat	Bail Bonds	\$50.00
521111.00	State Law	Bank Branch or ATM - not main office of bank	U
521110.00	State Law	Bank Main Office - not branch location or ATM	U
910005.00	Unit	Based on Number of Employees	R
910006.00	Unit	Based on Square Feet	S
312122.00	Flat	Beer - off premise on - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312121.00	Flat	Beer - on/off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312132.00	Flat	Beer & Wine wholesale distributor	\$375.00
312132.01	Flat	Beer wholesale distributor	\$275.00
312212.00	Gross	Beverage manufacturing - all types of soft drinks, bottled water, breweries, ice	E
515100.00	Flat	Broadcasting - radio and television stations	\$100.00
444130.00	Flat	Building materials - hardware, paint, home center, wallpaper, nursery	\$75.00
910003.00	Unit	Category for number of - amusement devices and/or games	P
910004.00	Unit	Category for number of - buses, taxis, trucks, or other equipment	Q
910002.00	Unit	Category for number of - pool tables	O
910001.00	Unit	Category for number of - vending machines for all types vending	N
722320.00	Flat	Caterers Must Provide Board Certification: Department of Health	\$75.00
325998.00	Gross	Chemical manufacturing - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C
624410.00	Flat	Child Day Care Services May Require Board Certification: Department of Human Resources	\$50.00
621310.00	Flat	Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$100.00
448190.00	Flat	Clothing & accessories - men, women, children, infant, shoe, jewelry	\$75.00
334419.00	Gross	Computer & electronic manufacturing - audio, video, circuit boards, peripherals	C
541511.00	Flat	Computer Programmer - individual and/or professional firm license	\$100.00
236220.01	Flat	Contractors - <u>general contractors</u> , comm bldg, residential, subdivisions Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	\$100.00
237991.00	Flat	Contractors - <u>heavy construction</u> - itinerant not local, steel work Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	\$100.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
237950.00	Flat	Contractors - <u>specialty trade</u> - building equipment & mechanical install	\$50.00
238510.00	Flat	Contractors - <u>specialty trade</u> - carpentry contractors	\$50.00
238710.00	Flat	Contractors - <u>specialty trade</u> - concrete contractors	\$50.00
238420.00	Flat	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	\$50.00
238310.00	Flat	Contractors - <u>specialty trade</u> - electrical contractors Must Provide Board Certification: Electrical Contractors Board	\$50.00
238930.00	Flat	Contractors - <u>specialty trade</u> - excavation and site development	\$100.00
238520.00	Flat	Contractors - <u>specialty trade</u> - floor coverings/all types	\$50.00
238920.00	Flat	Contractors - <u>specialty trade</u> - glass and glazing contractors	\$50.00
238410.00	Flat	Contractors - <u>specialty trade</u> - masonry and stone contractors	\$50.00
238210.00	Flat	Contractors - <u>specialty trade</u> - painting and wall covering	\$50.00
238160.00	Flat	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	\$50.00
238910.00	Flat	Contractors - <u>specialty trade</u> - structural steel erection	\$50.00
238430.00	Flat	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	\$50.00
238810.00	Flat	Contractors - <u>specialty trade</u> - water well drilling & irrigation	\$50.00
238940.01	Flat	Contractors - <u>specialty trade</u> - wrecking and demolition	\$50.00
238111.00	Flat	Contractors - <u>specialty trade</u> - heating & air conditioning Must Provide Board Certification: Heating & Air Conditioning & Refrigeration Contractors Board	\$50.00
238991.00	Flat	Contractors - <u>specialty trades contractors</u> - itinerant not local	\$50.00
238990.00	Flat	Contractors - <u>specialty trades contractors</u> - non-general & non-heavy	\$50.00
236321.00	Flat	Contractors - <u>general contractors</u> , itinerant, residential/ comm builder Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	\$100.00
236990.00	Flat	Contractors - <u>general contractors</u> , repairs and maintenance	\$50.00
238110.00	Flat	Contractors - <u>specialty trade</u> - plumbing Must Provide Board Certification: Plumbers & Gas Fitters Examining Board	\$50.00
492110.00	Gross	Couriers -couriers and local messengers, services, local delivery services	C
522390.00	Flat	Credit services - companies and activities related to credit and mediation	\$150.00
999999.00	Gross	Delivery License Inside City Limits	V
999999.01	Gross	Delivery License Outside City Limits	V
621200.00	Flat	Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of AL	\$100.00
452110.00	Gross	Department Store - department, warehouse clubs	B

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
711311.00	Flat	Disc Jockey	\$150.00
722410.01	Gross	Drinking Establishment - club, lounge, bar or other – must also purchase the appropriate liquor, beer and wine licenses as per Schedule H. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
611699.00	Flat	Educational services - technical, computer, sports, services, business	\$75.00
443112.00	Flat	Electronic & appliance store - household, radio, television, computers	\$75.00
541330.00	Flat	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$100.00
561710.00	Flat	Exterminating services - exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	\$50.00
111998.00	Flat	Farming - agriculture, crop production, nursery, fruit, growers	\$75.00
114119.00	Flat	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	\$75.00
445120.00	Flat	Food & beverage stores - grocery, convenience store, markets	\$300.00
311991.00	Gross	Food manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing	F
722330.00	Flat	Food Service- Mobile Must Provide Board Certification: Department of Health	\$75.00
113110.00	Flat	Forestry - logging, forestry, timber track operations, timber mgt	\$100.00
812990.00	Flat	Fortune Teller or Clairvoyant - individual reader license	M
525990.00	Flat	Funds, trusts, other financial agencies - agents, agencies, investments	\$150.00
812210.00	Flat	Funeral Parlors & Directors Must Provide Board Certification: Board of Funeral Services	\$75.00
442290.00	Flat	Furniture - furniture, home furnishings, stores, floor coverings, window	\$75.00
337129.00	Gross	Furniture manufacturing - cabinets, office, household, beds, medical, kitchen	C
447110.00	Flat	Gasoline Retail - selling gasoline with or without convenience stores	\$100.00
446199.00	Flat	Health care stores - drug, pharmacy, cosmetic, optical, health food	\$75.00
621491.00	Gross	HMO - medical centers and services	B
444100.00	Gross	Home Centers- super home centers	B
622110.00	Gross	Hospitals - surgical, substance abuse, psychiatric, general care, special	C
422740.00	Flat	Ice Wholesalers	\$50.00
519190.00	Flat	Information services - all types of information services	\$75.00
524126.00	State Law	Insurance Company - casualty, fire, and/or marine premiums	AL Code 11-51-120/123

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
524128.00	State Law	Insurance Company - health, allied and all other premiums	AL Code 11-51-120/124
561720.00	Flat	Janitorial firm - janitorial cleaning services - individual or firm	\$50.00
561730.00	Flat	Landscaping- tree removal, irrigation sprinkler	\$100.00
561731.00	Flat	Lawn Maintenance- tree trimming, lawn main., pressure washing	\$50.00
316993.00	Gross	Leather manufacturing - shoes, luggage, handbag, related products, all footwear	D
333990.00	Gross	Machinery manufacturing - office machinery, industrial, engines, farm, HVAC	C
551110.00	Flat	Management companies - offices, enterprises, regional, corporate	\$100.00
332999.00	Gross	Metal fabrication - cutlery, structural, ornamental, machine shops	D
212299.00	Flat	Mining - (except for oil and gas) all related mining activities	\$100.00
213112.00	Flat	Mining support services - for oil and gas mining activities, oil/gas wells	\$100.00
339999.00	Gross	Miscellaneous manufacturing - specialty manufacturing not defined in separate categories	B
453998.00	Flat	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse	\$75.00
236220.00	Flat	Mobile Home- <u>Movers/ Sales & deliveries</u>	\$75.00
423990.00	Flat	Monument Dealers	\$75.00
512131.00	Flat	Motion pictures - theatres, videos, recording, drive-ins, sound studios	\$100.00
441310.00	Flat	Motor vehicle & parts - auto, motorcycles, boats, parts, accessories	\$75.00
441311.00	Flat	Motor vehicles - new and/or used - dealerships and lots	\$75.00
712190.00	Gross	Museums - museums and historical sites, zoos, botanical gardens, parks	C
327331.00	Gross	Nonmetallic manufacturing - glass, cement, lime, pottery, ceramic, brick, tile	C
454391.00	Flat	Non-Store Retailer - Temp.Vendors/Commercial promoted special events-Annually	\$125.00
454392.00	Flat	Non-Store Retailer- Annually -Temp.Vendors/Concession stands/Souvenir-	\$125.00
454392.01	Unit	Non-Store Retailer –Daily - Temp.Vendors/Concession stands/Souvenir- Must be purchased at city hall.	\$50.00 per Day
454395.00	Flat	Non-Store Retailer-Annually -Temp. Vendors/Solicitor	\$125.00
454395.01	Unit	Non-Store Retailer-Daily - Temp. Vendors/Solicitor-Must be purchased at city hall.	\$50.00 per Day
454391.01	Unit	Non-Store Retailer-Daily -Temp.Vendors/Commercial promoted special events- Must be purchased at city hall.	\$50.00 per Day
454390.00	Flat	Non-Store Retailers -Annually - direct selling, mail order	\$125.00
454390.01	Unit	Non-Store Retailers Daily - direct selling, mail order- Must be purchased at city hall.	\$50.00 per Day

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
623110.00	Flat	Nursing care - residential care facility, day care, assisted living	\$50.00
623312.00	Gross	Nursing Home - care for elderly and continuing care facilities	D
211111.00	Flat	Oil and gas extraction - natural gas liquid extraction, crude extraction	\$100.00
621320.00	Flat	Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$100.00
314129.00	Gross	Other manufacturing - mill operations not covered in 313, rugs, linen, curtains	E
621498.00	Gross	Outpatient Care Centers - all other types of services	C
445310.00	Flat	Package Stores - selling beer, wine and liquor plus general mdse - Must also purchase 312122.00 Beer off, 312131.01 Wine Off and Package Store Liquor 312141.03 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
322229.00	Flat	Paper manufacturing - pulp, paper, and converted products, stationary, tubes, cores,	E
485114.00	State Law	Passenger transportation - bus terminals state regulated	Al Code 37-3-33
485113.00	Gross	Passenger transportation - charter and other vehicle transit services	B
485321.00	Gross	Passenger transportation - number of taxis, cabs, limousines, or buggys	J
485320.00	Gross	Passenger transportation - taxi cabs, limousine service, buggy, charters	J
522298.00	Flat	Pawn Shop - whether title pawn or merchandise	\$100.00
812199.01	Flat	Personal Services – barber Must Provide Board Certification: AL Board of Cosmetology & Barbers	\$50.00
812199.00	Flat	Personal Services – hair, skin, beautician, diet, nail, tanning	\$50.00
324199.00	Gross	Petroleum and coal manufacturing - asphalt, grease, roofing, paving products	C
541921.00	Flat	Photographer - studios, portrait, commercial, services	\$75.00
621111.00	Flat	Physician - individual and/or firm professional license Must Provide Board Certification: Medical Examiners Board	\$100.00
326291.00	Gross	Plastic & rubber manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
331528.00	Gross	Primary metal manufacturing - iron, steel, aluminum, wire, copper, foundries	C
323112.00	Flat	Printing - screen, quick, digital, books, lithographic, handbills, comm	\$75.00
541990.00	Flat	Professional Services Not Elsewhere Classified - scientific, technical	\$100.00
511199.00	Flat	Publishing industries - newspaper, book, periodical, databases, software	\$100.00
482110.00	State Law	Rail transportation - transportation, ticket offices, state regulated	AL Code 11-51-124
531390.00	Flat	Real estate - offices, agents, brokers, management, appraisers	\$100.00
532490.00	Gross	Rental and leasing - auto, truck, trailer, RV	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
532230.00	Flat	Rental and leasing - movie and video rental	\$50.00
811412.00	Flat	Repairs and maintenance - all appliances, home & garden equipment	\$50.00
811219.00	Flat	Repairs and maintenance - all electronic equipment	\$50.00
811118.00	Flat	Repairs and maintenance - auto, paint/body, carwash, other vehicular	\$50.00
722110.00	Flat	Restaurant - full service restaurant facility – if you sell liquor, beer or wine additional licenses are due. Must Provide Board Certification: Department of Health	\$100.00
722211.00	Flat	Restaurant –Deli Must Provide Board Certification: Department of Health	\$50.00
522121.00	State Law	S&L Branch or ATM - not main office of S&L	U
522120.00	State Law	Savings and Loans - not branch location or ATM	U
523999.00	Flat	Securities, commodity - brokerage, portfolio, investment, other	\$150.00
487990.00	Gross	Sightseeing - scenic and sightseeing, land, air, water, special trans	A
624229.00	Gross	Social assistance - shelters, vocational, child care, abuse, emergency	E
711310.00	Flat	Special Events - promoter or activity - for rates	\$150.00
451120.00	Flat	Sporting goods & hobbies - toy, fish, gun, books, games	\$75.00
541360.00	Flat	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$100.00
517322.00	Gross	Telecommunications - cellular and other wireless, paging	K
517330.00	Gross	Telecommunications - resellers of service	A
517310.00	Flat	Telecommunications - telephone local per state code 11-51-128	\$60.00 schedule K
517320.00	Flat	Telecommunications - telephone long distance per state code 11-51-128	\$15.00 schedule K
517311.00	Flat	Telecommunications- telephone local office	\$100.00
313112.00	Gross	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336112.00	Gross	Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat, ship	D
484122.00	Gross	Truck transportation - local, long-distance, freight, moving, and storage	C
484230.00	State Law	Truck transportation - terminal - state regulated	AI Code 37-3-33
999111.00	Flat	Unclassified miscellaneous business services not elsewhere classified	\$50.00
999222.00	Flat	Unclassified miscellaneous personal services not elsewhere classified	\$75.00
453310.00	Flat	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt	\$75.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
221122.00	Gross	Utilities - electric power or light company - state regulated	3% of gross
221210.00	Gross	Utilities - natural gas company - state regulated	3% of gross
221310.00	Gross	Utilities - water, sewage treatment, steam, and other	3% of gross
541940.00	Flat	Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$100.00
493110.00	Flat	Warehousing and storage - distribution, household, refrigerated, special	\$75.00
562998.00	Flat	Waste management - companies, trucks, septic tanks, landfill, services	\$75.00
483212.00	Gross	Water transportation - coastal, freight forwarders, inland, passenger	B
421990.00	Gross	Wholesale trade - <u>durable</u> , vehicle, machinery, equipment, furniture	E
422720.00	Gross	Wholesale trade - wholesale gasoline distributor	F
422990.00	Gross	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	E
312131.01	Flat	Wine - off premise only - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312131.00	Flat	Wine - on/off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312132.02	Flat	Wine wholesale distributor	\$275.00
321999.00	Gross	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork	F
811410.00	Flat	Wrecker Service- wrecker services	\$75.00

Calculation Information

Schedule "A" – If gross receipts are:

More than but	Less than	Amount Due	
0	99,999	\$100	
100,000	199,999	\$346 + \$ 2.72 per M in excess of	100,000
200,000	299,999	\$618 + \$ 2.35 per M in excess of	200,000
300,000	399,999	\$853 + \$ 2.21 per M in excess of	300,000
400,000	499,999	\$1,074 + \$ 2.16 per M in excess of	400,000
500,000	799,999	\$1,706 + \$ 2.00 per M in excess of	700,000
800,000	899,999	\$1,906 + \$ 1.95 per M in excess of	800,000
900,000	999,999	\$2,101 + \$ 1.89 per M in excess of	900,000
1,000,000	1,099,999	\$2,290 + \$ 1.84 per M in excess of	1,000,000
1,100,000	1,199,999	\$2,274 + \$ 1.79 per M in excess of	1,100,000
1,200,000	1,299,999	\$2,653 + \$ 1.73 per M in excess of	1,200,000
1,300,000	1,399,999	\$2,826 + \$ 1.68 per M in excess of	1,300,000
1,400,000	1,499,999	\$2,994 + \$ 1.63 per M in excess of	1,400,000
1,500,000	1,999,999	\$3,157 + \$ 1.60 per M in excess of	1,500,000
2,000,000	2,499,999	\$3,957 + \$ 1.57 per M in excess of	2,000,000
2,500,000	2,999,999	\$4,742 + \$ 1.55 per M in excess of	2,500,000
3,000,000	3,499,999	\$5,517 + \$ 1.49 per M in excess of	3,000,000
3,500,000	3,999,999	\$6,262 + \$ 1.44 per M in excess of	3,500,000
4,000,000	4,999,999	\$6,982 + \$ 1.39 per M in excess of	4,000,000
5,000,000	5,999,999	\$8,372 + \$ 1.33 per M in excess of	5,000,000
6,000,000	7,999,999	\$9,702 + \$ 1.28 per M in excess of	6,000,000
8,000,000	10,999,999	\$12,262 + \$ 1.23 per M in excess of	8,000,000
11,000,000	13,999,999	\$15,952 + \$ 1.17 per M in excess of	11,000,000
14,000,000	57,999,999	\$19,462 + \$ 1.12 per M in excess of	14,000,000
58,000,000	91,999,999	\$68,742 + \$ 1.01 per M in excess of	58,000,000
92,000,000	Over 92MM	\$102,080 + \$.80 per M in excess of	92,000,000

Schedule "B" – If gross receipts are:

More than but	Less than	Amount Due
0	99,999	\$100
100,000	199,999	\$300 + \$ 2.41 per M in excess of 100,000
200,000	299,999	\$541 + \$ 2.05 per M in excess of 200,000
300,000	399,999	\$746 + \$ 1.94 per M in excess of 300,000
400,000	499,999	\$940 + \$ 1.89 per M in excess of 400,000
500,000	599,999	\$1,129 + \$ 1.84 per M in excess of 500,000
600,000	699,999	\$1,313 + \$ 1.80 per M in excess of 600,000
700,000	799,999	\$1,492 + \$ 1.75 per M in excess of 700,000
800,000	899,999	\$1,668 + \$ 1.70 per M in excess of 800,000
900,000	999,999	\$1,838 + \$ 1.66 per M in excess of 900,000
1,000,000	1,099,999	\$2,004 + \$ 1.61 per M in excess of 1,000,000
1,100,000	1,199,999	\$2,165 + \$ 1.56 per M in excess of 1,100,000
1,200,000	1,299,999	\$2,321 + \$ 1.52 per M in excess of 1,200,000
1,300,000	1,399,999	\$2,473 + \$ 1.47 per M in excess of 1,300,000
1,400,000	1,499,999	\$2,620 + \$ 1.42 per M in excess of 1,400,000
1,500,000	1,999,999	\$2,762 + \$ 1.40 per M in excess of 1,500,000
2,000,000	2,499,999	\$3,462 + \$ 1.38 per M in excess of 2,000,000
2,500,000	2,999,999	\$4,152 + \$ 1.35 per M in excess of 2,500,000
3,000,000	3,499,999	\$4,827 + \$ 1.31 per M in excess of 3,000,000
3,500,000	3,999,999	\$5,482 + \$ 1.26 per M in excess of 3,500,000
4,000,000	4,999,999	\$6,112 + \$ 1.21 per M in excess of 4,000,000
5,000,000	5,999,999	\$7,322 + \$ 1.17 per M in excess of 5,000,000
6,000,000	7,999,999	\$8,492 + \$ 1.12 per M in excess of 6,000,000
8,000,000	10,999,999	\$10,732 + \$ 1.07 per M in excess of 8,000,000
11,000,000	13,999,999	\$13,942 + \$ 1.03 per M in excess of 11,000,000
14,000,000	57,999,999	\$17,032 + \$.98 per M in excess of 14,000,000
58,000,000	91,999,999	\$60,152 + \$.89 per M in excess of 58,000,000
92,000,000	Over 92MM	\$90,412 + \$.70 per M in excess of 92,000,000

Schedule “C” – If gross receipts are:

More than	but Less than		
0	99,999	\$100	
100,000	199,999	\$259 + \$2.05 per M in excess of	100,000
200,000	299,999	\$464 + \$1.76 per M in excess of	200,000
300,000	399,999	\$640 + \$1.66 per M in excess of	300,000
400,000	499,999	\$806 + \$1.62 per M in excess of	400,000
500,000	599,999	\$968 + \$1.58 per M in excess of	500,000
600,000	699,999	\$1,126 + \$1.54 per M in excess of	600,000
700,000	799,999	\$1,280 + \$1.50 per M in excess of	700,000
800,000	899,999	\$1,430 + \$1.46 per M in excess of	800,000
900,000	999,999	\$1,576 + \$1.42 per M in excess of	900,000
1,000,000	1,099,999	\$1,718 + \$1.38 per M in excess of	1,000,000
1,100,000	1,199,999	\$1,856 + \$1.34 per M in excess of	1,100,000
1,200,000	1,299,999	\$1,990 + \$1.30 per M in excess of	1,200,000
1,300,000	1,399,999	\$2,120 + \$1.26 per M in excess of	1,300,000
1,400,000	1,499,999	\$2,246 + \$1.22 per M in excess of	1,400,000
1,500,000	1,999,999	\$2,368 + \$1.20 per M in excess of	1,500,000
2,000,000	2,499,999	\$2,968 + \$1.18 per M in excess of	2,000,000
2,500,000	2,999,999	\$3,358 + \$1.16 per M in excess of	2,500,000
3,000,000	3,499,999	\$4,138 + \$1.12 per M in excess of	3,000,000
3,500,000	3,999,999	\$4,698 + \$1.08 per M in excess of	3,500,000
4,000,000	4,999,999	\$5,238 + \$1.04 per M in excess of	4,000,000
5,000,000	5,999,999	\$6,278 + \$1.00 per M in excess of	5,000,000
6,000,000	7,999,999	\$7,278 + \$.96 per M in excess of	6,000,000
8,000,000	10,999,999	\$9,198 + \$.92 per M in excess of	8,000,000
11,000,000	13,999,999	\$11,958 + \$.88 per M in excess of	11,000,000
14,000,000	57,999,999	\$14,598 + \$.84 per M in excess of	14,000,000
58,000,000	91,999,999	\$51,398 + \$.76 per M in excess of	58,000,000
92,000,000	Over 92MM	\$77,398 + \$.60 per M in excess of	92,000,000

Schedule “D” – If gross receipts are:

More than	but Less than		
0	99,999	\$100	
100,000	199,999	\$211 + \$1.72 per M in excess of	100,000
200,000	299,999	\$383 + \$1.47 per M in excess of	200,000
300,000	399,999	\$530 + \$1.38 per M in excess of	300,000
400,000	499,999	\$668 + \$1.35 per M in excess of	400,000
500,000	599,999	\$803 + \$1.32 per M in excess of	500,000
600,000	699,999	\$935 + \$1.28 per M in excess of	600,000
700,000	799,999	\$1,063 + \$1.25 per M in excess of	700,000
800,000	899,999	\$1,188 + \$1.22 per M in excess of	800,000
900,000	999,999	\$1,310 + \$1.18 per M in excess of	900,000
1,000,000	1,099,999	\$1,428 + \$1.15 per M in excess of	1,000,000
1,100,000	1,199,999	\$1,543 + \$1.12 per M in excess of	1,100,000
1,200,000	1,299,999	\$1,655 + \$1.08 per M in excess of	1,200,000
1,300,000	1,399,999	\$1,763 + \$1.05 per M in excess of	1,300,000
1,400,000	1,499,999	\$1,868 + \$1.02 per M in excess of	1,400,000
1,500,000	1,999,999	\$1,970 + \$1.00 per M in excess of	1,500,000
2,000,000	2,499,999	\$2,470 + \$.98 per M in excess of	2,000,000
2,500,000	2,999,999	\$2,960 + \$.97 per M in excess of	2,500,000
3,000,000	3,499,999	\$3,445 + \$.93 per M in excess of	3,000,000
3,500,000	3,999,999	\$3,910 + \$.90 per M in excess of	3,500,000
4,000,000	4,999,999	\$4,360 + \$.87 per M in excess of	4,000,000
5,000,000	5,999,999	\$5,230 + \$.83 per M in excess of	5,000,000
6,000,000	7,999,999	\$6,060 + \$.80 per M in excess of	6,000,000
8,000,000	10,999,999	\$7,660 + \$.77 per M in excess of	8,000,000
11,000,000	13,999,999	\$9,970 + \$.73 per M in excess of	11,000,000
14,000,000	57,999,999	\$12,160 + \$.70 per M in excess of	14,000,000
58,000,000	91,999,999	\$42,960 + \$.63 per M in excess of	58,000,000
92,000,000	Over 92MM	\$64,380 + \$.50 per M in excess of	92,000,000

Schedule “E” – If gross receipts are:

More than but Less than

0	99,999	\$100	
100,000	199,999	\$170 + \$1.33 per M in excess of	100,000
200,000	299,999	\$303 + \$1.17 per M in excess of	200,000
300,000	399,999	\$420 + \$1.11 per M in excess of	300,000
400,000	499,999	\$531 + \$1.08 per M in excess of	400,000
500,000	599,999	\$639 + \$1.05 per M in excess of	500,000
600,000	699,999	\$744 + \$1.03 per M in excess of	600,000
700,000	799,999	\$847 + \$1.00 per M in excess of	700,000
800,000	899,999	\$947 + \$.97 per M in excess of	800,000
900,000	999,999	\$1,044 + \$.95 per M in excess of	900,000
1,000,000	1,099,999	\$1,139 + \$.92 per M in excess of	1,000,000
1,100,000	1,199,999	\$1,231 + \$.89 per M in excess of	1,100,000
1,200,000	1,299,999	\$1,320 + \$.87 per M in excess of	1,200,000
1,300,000	1,399,999	\$1,407 + \$.84 per M in excess of	1,300,000
1,400,000	1,499,999	\$1,491 + \$.81 per M in excess of	1,400,000
1,500,000	1,999,999	\$1,572 + \$.80 per M in excess of	1,500,000
2,000,000	2,499,999	\$1,972 + \$.79 per M in excess of	2,000,000
2,500,000	2,999,999	\$2,367 + \$.77 per M in excess of	2,500,000
3,000,000	3,499,999	\$2,752 + \$.75 per M in excess of	3,000,000
3,500,000	3,999,999	\$3,127 + \$.72 per M in excess of	3,500,000
4,000,000	4,999,999	\$3,487 + \$.69 per M in excess of	4,000,000
5,000,000	5,999,999	\$4,177 + \$.67 per M in excess of	5,000,000
6,000,000	7,999,999	\$4,847 + \$.64 per M in excess of	6,000,000
8,000,000	10,999,999	\$6,127 + \$.61 per M in excess of	8,000,000
11,000,000	13,999,999	\$7,957 + \$.59 per M in excess of	11,000,000
14,000,000	57,999,999	\$9,727 + \$.56 per M in excess of	14,000,000
58,000,000	91,999,999	\$34,367 + \$.51 per M in excess of	58,000,000
92,000,000	Over 92MM	\$51,707 + \$.40 per M in excess of	92,000,000

Schedule “F” – If gross receipts are:

More than but Less than

0	99,999	\$100	
100,000	199,999	\$129 + \$ 1.03 per M in excess of	100,000
200,000	299,999	\$232 + \$.88 per M in excess of	200,000
300,000	399,999	\$320 + \$.83 per M in excess of	300,000
400,000	499,999	\$403 + \$.81 per M in excess of	400,000
500,000	599,999	\$484 + \$.79 per M in excess of	500,000
600,000	699,999	\$563 + \$.77 per M in excess of	600,000
700,000	799,999	\$640 + \$.75 per M in excess of	700,000
800,000	899,999	\$715 + \$.73 per M in excess of	800,000
900,000	999,999	\$788 + \$.71 per M in excess of	900,000
1,000,000	1,099,999	\$859 + \$.69 per M in excess of	1,000,000
1,100,000	1,199,999	\$938 + \$.67 per M in excess of	1,100,000
1,200,000	1,299,999	\$995 + \$.65 per M in excess of	1,200,000
1,300,000	1,399,999	\$1,060 + \$.63 per M in excess of	1,300,000
1,400,000	1,499,999	\$1,123 + \$.61 per M in excess of	1,400,000
1,500,000	1,999,999	\$1,184 + \$.60 per M in excess of	1,500,000
2,000,000	2,499,999	\$1,484 + \$.59 per M in excess of	2,000,000
2,500,000	2,999,999	\$1,779 + \$.58 per M in excess of	2,500,000
3,000,000	3,499,999	\$2,069 + \$.56 per M in excess of	3,000,000
3,500,000	3,999,999	\$2,349 + \$.54 per M in excess of	3,500,000
4,000,000	4,999,999	\$2,619 + \$.52 per M in excess of	4,000,000
5,000,000	5,999,999	\$3,139 + \$.50 per M in excess of	5,000,000
6,000,000	7,999,999	\$3,639 + \$.48 per M in excess of	6,000,000
8,000,000	10,999,999	\$4,599 + \$.46 per M in excess of	8,000,000
11,000,000	13,999,999	\$5,979 + \$.44 per M in excess of	11,000,000
14,000,000	57,999,999	\$7,299 + \$.42 per M in excess of	14,000,000
58,000,000	91,999,999	\$25,779 + \$.38 per M in excess of	58,000,000
92,000,000	Over 92MM	\$38,699 + \$.30 per M in excess of	92,000,000

Schedule G- Electric Company and Gas Company

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

Schedule I- Peddlers

Type	Description	Amount
Daily Rate	Issued for Single Day Sales Activity	\$10.00
Weekly Rate	Issued for Week Long Sales Activity	\$25.00
Monthly	Issued for Month Long Sales Activity	\$50.00
Yearly Rate	Issued for Annual Sales Activity	\$100.00

Schedule J –Taxi Cabs and Limousines

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

1 Taxi Cab or Limousine	\$50.00 per decal
All Taxi Cabs or Limousines Over 1	\$25.00 per decal

Schedule K- Telephone and Telecommunications

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

Schedule L- Special Events Licenses

[each city or town has to insert their own schedule for handling special events and all those activities that fall under the category of special events, functions or activities]

Schedule M-Fortune Tellers

Annual license rate is \$1000.00 and rate is reduced by \$25.00 each year until such time as the annual reaches \$500.00 and that becomes the minimum rate thereafter.

Schedule N –Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 Machines Vending Any Type Merchandise	\$20.00 per decal
5 to 10 Machines Vending Any Type Merchandise	\$10.00 per decal
All Over 10 Machines Vending Any Type of Merchandise	\$ 5.00 per decal

Schedule O –Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 Billiard or Pool Tables	\$50.00 per decal
All Billiard or Pool Tables over 2	\$25.00 per decal

Schedule P –Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 Machines	\$25.00 per decal
All Machines over 10	\$10.00 per decal

Schedule “Q” – Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$25.00 per decal
Over 5 buses, trucks or other equipment	\$10.00 per decal

Schedule “R” – Number of Employees

R-1	Where personnel are from 1 to 2 people	\$100.00
R-2	Where personnel are from 3 to 5 people	\$250.00
R-3	Where personnel are from 6 to 10 people	\$400.00
R-4	Where personnel are from 11 to 20 people	\$550.00
R-5	Where personnel are from 21 to 50 people	\$700.00
R-6	Where personnel are from 51 to 75 people	\$850.00
R-7	Where personnel are from 76 to 100 people	\$1,000.00
R-8	Personnel over 100 to be \$1,000 + \$50.00 per person over 100.	

Schedule “S” – Square Feet

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

Schedule T-Itinerants

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

Schedule “U” – Banks/Savings & Loans

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

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

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

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

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

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

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

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

(2) the merchandise so delivered.

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

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

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

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

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

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

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

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).