



City of Ashville (9325) Business License Fee Schedule including General Information/FAQs



Thank you for doing business in the City of Ashville.

All businesses operating in the city limits or police jurisdiction of the City of Ashville 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
541211.00	Flat	Accountants Must Provide Board Certification: Public Accountancy Board	Professional Group B
541810.00	Flat	Advertising, Billboards	Advertising
238220.00	Flat	Air Conditioning (Installation And Repair) Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	Contractors Group B
541990.00	Flat	Alarms Must Provide Board Certification: Alabama Electronic Security Board of Licensure	Professional Group C
312141.00	Flat	Alcoholic Beverages - Liquor Class I Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Alcoholic Beverages
312142.00	Flat	Alcoholic Beverages - Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Alcoholic Beverages
722410.00	Flat	Alcoholic Beverages - Restaurant Retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Alcoholic Beverages
621910.00	Flat	Ambulances Must Provide Board Certification: Alabama EMSP Licensure	Motor Carriers
910001.00	Unit	AMUSEMENT DEVICE OR MACHINE Must Also Purchase Code 713110	Entertainment
713110.00	Flat	AMUSEMENT Must Also Purchase Code 910001	Entertainment
811412.00	Flat	Appliances (Installation And Repair)	Contractors Group B
541310.00	Flat	Architects Must Provide Board Certification: Architects Registration Board	Professional Group B
541950.00	Flat	Artists	Professional Group B
541110.00	Flat	Attorneys Must Provide Board Certification: Alabama State Bar	Professional Group A
441310.00	Gross	Automobile Accessories, Parts	Merchants - Retail
441110.00	Gross	Automobile Dealers Must Provide Board Certification: Revenue Department - Regulatory License	Merchants - Retail
811118.00	Gross	Automobile Repairs Or Paint Shop	Merchants - Retail
811119.00	Gross	Automobile Washing	Merchants - Retail
522110.00	Flat	Banks, Savings And Loan	Banks, Savings & Loan
812199.00	Gross	Barber And Beauty Shop Supplies	Merchants - Wholesale
812199.00	Units	Barbers Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	Services
812199.00	Units	Beauticians Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	Services
312199.00	Flat	Beer - Manufacturer's Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Beer - Manufacturer
312122.00	Flat	Beer - Off-Premises Retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Beer - Retail

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
312121.00	Flat	Beer - On/Off-Premises Retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Beer - Retail
312132.00	Flat	Beer - Wholesaler's Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Beer - Wholesale
312133.00	Flat	Beer - Wine Wholesaler's Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Beer/Wine Wholesaler
713990.00	Flat	Billards	\$250.00
812990.00	Flat	Bond Makers/Agents	Professional Group B
451110.00	Gross	Book Stores	Merchants - Retail
238140.00	Flat	Brick Layers, Masonry, Stone Contractor	Contractors Group B
523999.00	Flat	Brokers - Stocks, Bonds, Etc.	Professional Group B
236220.00	Flat	Building Contractor, Commercial, Building	Contractors Group A
238130.00	Flat	Cabinet Maker, Carpentry	Contractors Group B
337125.00	Gross	Cabinet Manufacturer	Manufacturers
541311.00	Flat	Chiropractors Must Provide Board Certification: Chiropractic Examiners Board	Professional Group A
812320.00	Gross	Cleaning, Pressing	Merchants - Retail
561440.00	Flat	Collection Agencies	Professional Group B
524210.00	Flat	Consultants, Agents	Professional Group C
236222.00	Flat	Contractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	Contractors Group A
623110.00	Gross	Day Nurseries Must Provide Board Certification: Department of Human Resources	Schools
531210.00	Flat	Dealers - Real Estate Offices, Brokers	Professional Group B
492110.00	Gross	Delivery - Business Located Inside City Limits	Delivery
492110.01	Gross	Delivery - Business Located Outside City Limits	Delivery
541210.00	Flat	Dentists	Professional Group A
452990.00	Gross	Department Stores, Supercenter	Merchants - Retail
561611.00	Flat	Detective Agencies	Professional Group B
541111.00	Flat	Doctors Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	Professional Group A
448130.00	Gross	Dress Shops	Merchants - Retail
713110.00	Gross	Driving Ranges, Mini Golf	Entertainment

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
446110.00	Gross	Drugstores Must Provide Board Certification: Pharmacy Board	Merchants - Retail
812320.00	Gross	Dry Cleanings	Merchants - Retail
443112.00	Gross	Electrical Appliance Stores - Sales, Repair	Merchants - Retail
238210.00	Flat	Electricians, Electrical Contractors Must Provide Board Certification: Alabama Electrical Contractors Board	Contractors Group B
541330.00	Flat	Engineers Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	Professionals Group B
238910.00	Flat	Excavators, Sight Development	Contractors Group B
561710.00	Units	Exterminators Must Provide Board Certification: Department of Agriculture and Industries	Services
332999.00	Gross	Fabricating	Manufacturers
525990.00	Flat	Finance Agencies, Trusts, Funds	Finance
453220.00	Gross	Fireworks – Distributor	Merchants - Retail
453221.00	Gross	Fireworks – Retailer	Merchants - Retail
453212.00	Gross	Flea Markets	Merchants - Retail
238330.00	Flat	Floor Refinishing	Contractors Group B
453222.00	Gross	Florists	Merchants - Retail
445120.00	Gross	Food And Beverage Stores	Merchants - Retail
442110.00	Gross	Furniture Stores	Merchants - Retail
811117.00	Gross	Garages - Repairs	Merchants - Retail
562119.00	Gross	Garbage Collection	Merchants - Retail
447110.00	Gross	Gasoline - Retail	Merchants - Retail
452991.00	Gross	General Merchandise	Merchants - Retail
445121.00	Gross	Grocers	Merchants - Retail
541010.00	Flat	Group A Professionals	Professional Group A
541020.00	Flat	Group B Professionals	Professional Group B
541030.00	Flat	Group C Professionals	Professional Group C
484110.00	Gross	Hauling	Delivery
621610.00	Flat	Home Healthcare	Professional Group C
541350.00	Flat	Home Inspection	Professional Group C
236221.00	Flat	Homeowner Self	Contractors Group A

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
721110.00	Gross	Hotels, Motels	Merchants - Retail
445122.00	Gross	Ice Cream - Retail	Merchants - Retail
541212.00	Flat	Income Tax Service	Professional Group C
238310	Flat	Insulation	Contractors Group B
524126	Gross	Insurance - Fire And Marine	Insurance
524128	Gross	Insurance - Other	Insurance
524210	Flat	Insurance Brokers, Agents	Professional Group C
561720	Gross	Janitorial Services, Window Cleaning	Merchants - Retail
323110	Gross	Job Printing	Merchants - Retail
562212	Flat	Landfill	Contractors Group A
561730	Flat	Landscape Gardeners	Contractors Group B
812310.00	Gross	Laundries, Launderettes	Merchants - Retail
561731.00	Flat	Lawn Care	\$50.00
561622.00	Flat	Locksmiths	Contractors - Group B
721110.00	Gross	Lodging Houses / Apartments	Merchants - Retail
332998.00	Gross	Machine Shops	Manufacturers
339999.00	Gross	Manufacturers, Processors, Fabricators	Manufacturers
621491.00	Flat	Massage Therapists – Establishment Must Provide Board Certification: Massage Therapy Board	Professional Group A
621492.00	Flat	Massage Therapists - Masseur/Masseuse Must Provide Board Certification: Massage Therapy Board	Professional Group A
452992.00	Gross	Merchants - Retail	Merchants - Retail
424990.00	Gross	Merchants - Wholesale	Merchants - Wholesale
453224.00	Gross	Miscellaneous	Merchants - Retail
453223.00	Gross	Mobile Home Sales	Merchants - Retail
721110.00	Gross	Motels	Merchants - Retail
484111.00	Flat	Motor Carriers	Motor Carriers
511110.00	Flat	Newspapers - Publishers	Professional Group C
541498.00	Flat	Optometrists Must Provide Board Certification: Optometry Board	Professional Group A
238320.00	Flat	Painters	Contractors Group B
238990.00	Flat	Paving Contractors	Contractors Group B
522298.00	Flat	Pawn Brokers	Professional Group B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
454391.00	Gross	Peddlers	Merchants - Retail
541921.00	Flat	Photographers	Professional Group C
238221.00	Flat	Plumbers, Steam Fitters	Contractors Group B
531211.00	Flat	Real Estate Agents	Professional Group C
423930.00	Gross	Recyclable Merchant Wholesaler	Merchant-Wholesale
532310.00	Gross	Rental	Merchants - Retail
722110.00	Gross	Restaurants Must Provide Board Certification: Department of Health Permit	Merchants - Retail
238160.00	Flat	Roofers	Contractors Group B
452993.00	Gross	Schools, Private Classes, Fitness Centers	Merchants - Retail
238911.00	Flat	Septic Tanks Must Provide Board Certification: Alabama Onsite Waterwaste Board	Contractors Group B
238992.00	Flat	Service	Contractors Group B
238311.00	Flat	Sheet Rock Installation	Contractors Group B
238161.00	Flat	Siding	Contractors Group B
238991.00	Flat	Subcontractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	Contractors Group B
812198.00	Units	Tanning Beds	Services
485320.00	Gross	Taxicabs	Merchants - Retail
517120.00	Flat	Telephone Companies - Local	Telephone Companies
517120.00	Flat	Telephone Companies - Long Distance	Telephone Companies
453225.00	Gross	Tobacco - Retail	Merchants - Retail
441110.00	Gross	Tractor, Dealers In New/Used, Accessories And Parts Must Provide Board Certification: Revenue Department - Regulatory License	Merchant Retail Tractor Dealers
721214.00	Gross	Trailer Courts And Rv Parks	Merchants - Retail
441311.00	Gross	Trailer Sales	Merchants - Retail
238993.00	Flat	Tree Surgeons	Contractors Group B
96130.00	Gross	Utility Companies	Utility
454210.00	Gross	Vending Machines, Non Store Retailer, Newstand	Merchants - Retail
541940.00	Flat	Veterinarians Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	Professional Group A
493110.00	Unit	Warehouses	Warehouses

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
332997.00	Gross	Welding Shops	Merchants - Retail
312131.00	Flat	Wine - Off-Premises Retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Wine - Retail
312134.00	Flat	Wine- Wholesaler's Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	Wine - Wholesaler
488410.00	Gross	Wreckers, Towing	Merchants - Retail

Calculation Information

There are hereby established the following annual license fees to be January 1 and delinquent January 31 of each year for the licenses as listed below, with a penalty hereinafter set out for the for the failure to purchase said license from the City of Ashville, Alabama:

Advertising – Each person engaged in the advertising by whatever means:

Annually \$500.00

Alcoholic Beverages:

1. Liquor

- A. Lounge retail liquor license. There is hereby established an annual license fee for a lounge retail liquor license within the city limits of the City of Ashville in the amount of \$300.00 for a Class I license and \$1000.00 for a Class II license. This license allows for the sale if liquor, wine and beer at retail.
There are hereby established two (2) types of retail lounge liquor licenses in conformity with the ABC board regulations:
 - i. Class I license allows the licensee to sell alcoholic beverages for both on - premises and off – premises consumption.
 - ii. Class II license allows the licensee to sell alcoholic beverages only for off – premises consumption. A Class II license shall also pay .0006 cents per dollar of gross sales above \$10,000.00.
- B. Club retail liquor license. There is hereby established an annual license fee for a club retail liquor license within the city limits of the City of Ashville in the amount of \$250.00. This license allows the sale of liquor, wine and beer at retail by regulated memberships – and – dues organizations only.
- C. Restaurant retail liquor license. There is hereby established an annual license fee for a restaurant retail liquor license within the city limits of the City of Ashville in the amount of \$300.00. This license allows the sell of liquor, wine and beer at retail for on–premises consumption only. Establishment must comply with health department regulations and derive fifty-one (51) per cent of gross receipts from the sale of food.
- D. Liquor wholesale license. There is hereby established an annual license fee for a liquor wholesale license fee within the city limits of the City of Ashville in the amount of \$300.00, plus \$200.00 for each warehouse in addition to the principal warehouse.
- E. Liquor importer’s license. There is hereby established an annual license fee for a liquor importer’s license within the city limits of the City of Ashville in the amount of \$250.00.
- F. Liquor Manufacturer’s license. There is hereby established an annual license fee for a liquor manufacturer’s license within the city limits of the City of Ashville in the amount of \$250.00.
- G. [Distance Limitations] No Application for a lounge retail liquor license, club retail liquor license, or restaurant retail liquor license shall be consented to and approved by the city council where the location desired by the applicant is within two hundred fifty (250) feet of any church building or grounds, school building or grounds or residential neighborhood.

2. Wine:

- A. Wine on/off-premises retail license. There is hereby established an annual license fee for a wine on/off-premises retail license within the city limits of the City of Ashville in the amount of \$75.00. This license allows the sale of wine at retail for on-premises and off-premises consumption.
- B. Wine off-premises retail license. There is hereby established an annual license fee for a wine-off premises retail license within the city limits of the City of Ashville in the amount of \$75.00. This license allows the sale of wine at retail for off-premises consumption only.
- C. Wine wholesaler’s license. There is hereby established an annual license fee for a wine wholesaler’s license within the City limits of the City of Ashville in the amount of \$275.00; plus \$100.00 for each warehouse in addition to the principal.
- D. Wine importer’s license. There is hereby established an annual license fee for a wine importer’s license within the city limits of the City of Ashville in the amount of \$250.00.
- E. Wine manufacturer’s license. There is hereby established an annual license fee for a wine manufacturer’s license within the city limits of the City of Ashville in the amount of \$250.00.
- F. [Definition of wine.] Wine, as covered by this subsection, shall have the definition of table wine, or any wine, containing not more than fourteen (14) per cent alcohol by volume.

3. Beer:

- A. Beer on/off-premises retail license. There is hereby an annual license fee for a beer on/off-premises retail license within the city limits of the City of Ashville in the amount of \$75.00. This license allows the sale of beer at retail for on-premises and off-premises consumption.
- B. Beer off-premises retail license. There is hereby established an annual license fee for a beer off-premises retail license within the city limits of the City of Ashville in the amount of \$50.00. This license allows the sale of beer at retail for off-premises consumption only.
- C. Beer wholesaler's license. There is hereby established an annual license within the city limits of the City of Ashville in the amount of \$200.00; plus \$100.00 for each warehouse in addition to the principal warehouse.
- D. Beer importer's license. There is hereby established an annual license fee for a beer importer's license within the city limits of the City of Ashville in the amount of \$250.00.
- E. Beer manufacturer's license. There is hereby established an annual license fee for a beer manufacturer's license within the city limits of the City of Ashville in the amount of \$250.00.
- F. Beer/Wine wholesaler's license. There is hereby established an annual license fee for a beer/wine wholesaler's license within the city limits of the City of Ashville in the amount of \$375.00; plus \$100.00 for each warehouse in addition to the principal warehouse.
- G. [Definition of beer.] The term "beer" as used in this subsection shall be interpreted to mean and include malt or brewed beverages of an alcoholic content not in excess of four (4) per cent by weight and five (5) per cent by volume.
 - (B) No application for wine on/off-premises retail license or beer on/off- premises retail license shall be consented to and approved by the city council where the location desired by the applicant is within two hundred fifty (250) feet of any church building or grounds, school building or grounds, or residential neighborhood.
 - (C) All establishments licensed to sell on-and/or off-premises alcohol pursuant to this subsection shall also comply with all requirements and regulations of the ABC Board, the State of Alabama and St. Clair County.
 - (D) All persons, firms, partnerships, corporations, making an initial application for wine or beer licenses shall present said application to the city clerk of the City of Ashville. Upon acceptance of same, the city clerk shall refer the application to the city building and zoning inspector, chief of police and fire chief. These individuals shall investigate the applicant and the proposed location to determine the property of granting the license. If they collectively determine that the applicant is of good character and that the location meets all the requirements of any state or county laws, the applicable building, fire or other safety codes, they shall report their finding to the city clerk who shall forthwith issue the desired license.
 - (E) Any person, firm or corporation, not buying an appropriate license prior to the commencement of business, shall be guilty of a misdemeanor and, if found guilty by a court of competent jurisdiction, shall be fined not less than fifty dollars (\$50.00) nor more than one hundred dollars (\$100.00) or by imprisonment not to exceed one hundred eighty (180) days; and each day that the said license has not been purchased shall be a separate offense.
 - (F) Licenses shall be nontransferable; and each place of business shall require a separate license. License is to be posted in a conspicuous place at or in the place for which the same was issued.

2) **Banks and Savings and Loan Associations** – Each person, operating a savings and loan association, building and loan association, or bank, other than national banks:

Annually \$125.00

(3) **Beer – Retail:** Section 23.3

(4) **Billiard Parlors:**

Annually \$250.00

(5) **Contractors:** Each person engaged in business of receiving orders, contracts, or Subcontracts, for erecting, enlarging, or improving, repairing, or servicing any building, structure or appliance or making improvement to land or any other type of construction:

Group A – Prime Contractors:
Annually \$500.00

Group B – Subcontractors:
Annually \$150.00

(6) **Clubs – Private:**

Annually \$200.00

(7) **Delivery** – See Section V

(8) Entertainment:

Annually	\$100.00
a. Game Room, for up to four (4) machines or devices	\$100.00
Plus for each additional machine or device	\$25.00
b. Each machine or device located in a licensed business other than a game room, up to four (4) machine	\$100.00
c. The same license fees listed above shall apply to companies or individual owners who place game machines or devices at approved locations in the City of Ashville, but it is not the intent of this section to require both the owner and the lesser to obtain a license for the same machine or device.	

(9) Finance:

Annually	\$150.00
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(10) Insurance:

- a. Fire and Marine insurance, four (4) per cent of its gross premiums, less return premiums received by such company in municipality. (Maximum authorized, Code of Ala. 1975, ss11-51-120)
- b. Domestic life \$10.00 and \$1.00 for each \$100.00 and major fraction thereof of the gross premiums received during the preceding year on policies issued in said year on citizens living in said city.
- c. Each insurance company other than fire and marine that did not do business in the city during the previous year, shall pay a license tax of \$25.00 to the city before beginning business, but said license of \$25.00 shall be adjusted at the end of the year on a basis of \$10.00 and \$1.00 for each \$100.00 and major fraction thereof of the gross premiums less turn premiums received during the preceding year on policies issued during said year to citizens of said city. (Maximum authorized Code of Ala. 1975, ss11-51-121)

(11) Lounges: Beer Parlors – Section 23.3

(12) Manufacturers: Each person engaged in the business of manufacturing, compounding, producing, fabricating, or processing shall pay a license tax as follows:

Annually	\$75.00
Plus .09 percent of gross sales, or fraction thereof.	

(13) Merchants: Retail – Each person engaged in the business of selling goods, wares or products to others shall pay a license tax as follows:

Annually	\$50.00
Plus .09 percent of gross sales over \$10,000.00.	

Merchants Retail Tractor Dealers new/used, accessories and parts: Annually \$50.00 plus .05 percent of gross sales, or a fraction thereof.

Merchants: Wholesale – Each person engaged in the business of selling goods, wares or products to others for resale shall pay a license tax as follows:

Annually	\$100.00
Plus .09 percent of gross sales over \$20,000.00.	

(14) Miscellaneous: Each person, dealer, association, or other business who shall in any capacity engage in or transact any trade, business, commerce, vocation, or profession for which no other license is specifically required by this Code shall not do business in the city or police jurisdiction until he has secured from the city clerk determination of a fair license for such business activity, and obtained the same.

(15) Motor Carriers: For each person engaged in the business of maintaining or operating a motor bus terminal or operating any terminal or station facilities for transportation of passengers, property or express transported by motor carrier or airplane and each person operating any motor carrier which does business in the city or receiving passengers or freight for transportation for hire, between the city and other points in Alabama, license fee shall be as follows:

Annually	\$275.00
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(16) Professionals: Each person engaged in any practice vocation, or calling:

Group A – Annually	\$500.00
Group B – Annually	\$350.00
Group C – Annually	\$150.00

(17) **Public Utilities:** Each person operating any public utility in the city such as Electric light or power companies which supply electricity for light or power, gas companies, waterworks, except telephone and telegraph companies, railroad, sleeping car companies, and express companies, shall pay to the city a privilege license of three (3) percent of the gross receipts of said utility for the preceding year of business transacted in the city. (Maximum authorized, Code of Ala 1975, ss 11-51-129)

(17.1) **Railroads:** Each railroad keeping a place of business within the city and engaged in operating a railroad for the transportation of freight or passengers or both to and from points within the state.

Annually \$100.00
(Maximum authorized, Code of Ala 1975, ss 11-51-124)

(18) **Rental Property:** Each person, firm, company or corporation engaged in the business of renting or leasing real property to others within the City shall pay a license tax as follows:

Annually \$50.00
Plus .09 percent of gross sales over \$10,000.

(19) **Schools:** Each person conducting a school, kindergarten, or nursery as a business for profit shall pay a license tax on gross receipts as follows:

Annually \$50.00
Plus .09 percent of gross sales over \$10,000.

(20) **Services:**

Annually \$100.00
All services such as barbershops, beauty shops, etc. shall have a license tax for each additional chair in the shop:
Annually, per chair \$25.00

(21) **Telegraph Companies**

Annually \$37.50
Maximum authorized, Code of Ala 1975, ss 11-51-127

(22) **Telephone Companies – Exchange**

Annually \$210.00
Maximum authorized, code of Ala 1975, ss 11-51-128
Long Distance Charge
Annually \$53.00

(23) **Utility Companies-** Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975.
An amount equal to three percent of gross receipts of business transacted in the municipality for the previous year.

(24) **Warehouses:** By Square Footage

Annually

0 - 5,000 sq. ft.	\$100.00	
5,001 - 10,000 sq. ft.	\$200.00	50,001 – 60,000 sq. ft. \$700.00
10,001 – 20,000 sq. ft.	\$300.00	60,001 – 70,000 sq. ft. \$800.00
20,001 – 30,000 sq. ft.	\$400.00	70,001 – 80,000 sq. ft. \$900.00
30,001 – 40,000 sq. ft.	\$500.00	80,001 – 90,000 sq. ft. \$1,000.00
40,001 – 50,000 sq. ft.	\$600.00	90,001 – 100,000 sq. ft. \$1,200.00
FROM 100,001 sq. ft. – up	\$1,200 plus \$.005 per square foot over 100,001 sq. ft.	

(25) **Wine – Retail:** See Section 23.2

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).

For Deliveries with gross over \$75,000, annual fee plus .09%.

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

Phone: 800.556.7274

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

Email: bizlicensesupport@revds.com

Fax: 844.528.6529