



## City of Attalla (9406) Business License Fee Schedule

including General Information/FAQs



# Thank you for doing business in the City of Attalla

All businesses operating in the city limits or police jurisdiction of the City of Attalla 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](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://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](mailto: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 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

### 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](http://www.avenuinsights.com). Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Avenu 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, Chapter 21, 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 the 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 business 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 or 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 fee 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 (1/2) 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, and protection from the municipality.

## Penalty and Interest, Rate of

Failure to purchase a business 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 1<sup>st</sup>) 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 to do so.

## 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](http://www.avenuinsights.com)

Email: [businesslicensesupport@avenuinsights.com](mailto: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
541210.00	Gross	Accounting Must Provide Board Certification: Public Accountancy Board	B
541810.00	Gross	Advertising agent & agency	D
621910.00	Gross	Ambulance Must Provide Board Certification: Alabama EMSP Licensure	D
713120.00	Gross	Amusement Arcade	M
112990.00	Gross	Animal Production	C
541310.00	Gross	Architect (certified) Must Provide Board Certification: Architects Registration Board	B
561613.00	Gross	Armored Car	B
541430.00	Gross	Art Studio	B
623311.00	Gross	Assisted living (state certified)	B
522111.01	Flat	ATM	\$10
541110.00	Gross	Attorney Must Provide Board Certification: Alabama State Bar	B
522220.00	Gross	Auto Finance	B
812990.00	Gross	Bail Bonding Must Provide Board Certification: Alabama Security Commission	B
522111.00	Flat	Bank, Branch	\$50
522110.00	Flat	Bank, main	\$125
812111.00	Gross	Barber Shop Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	D
812112.00	Gross	Beauty Salon Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	D
722417.00	Flat	Beer, Retail off Premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50
722113.00	Flat	Beer, retail on/off premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75
721310.00	Gross	Boarding House	H
541219.00	Gross	Bookkeeping	B
713950.00	Gross	Bowling Center	D
485210.00	Gross	Bus Terminal	P plus B
611410.00	Gross	Business School	B
561439.00	Gross	Business Service Centers	B
999000.00	Gross	Business services not elsewhere classified	B

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722413.00	Flat	Cabaret	\$250
711190.00	Flat	Carnival, Circus, rodeo, per week	\$250
561740.00	Gross	Carpet Cleaning	E
910130.00	Units	Category for number of Amusement devices	M
920110.00	Units	Category for number of Employees as basis for calculating fee	W
910120.00	Units	Category for number of Pool Tables	M
930110.00	Units	Category for number of Square fee as basis for calculating fee	W
910110.00	Units	Category for number of Vending machines	M
722320.00	Gross	Caterer	B
812220.00	Gross	Cemetery	B
624410.01	Gross	Child Day Care Service Must Provide Board Certification: Department of Human Resources	B
621310.00	Gross	Chiropractor Must Provide Board Certification: Chiropractic Examiners Board	B
722114.00	Flat	Club-I Retail liquor-must also purchase 722113 and 722112 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$500
722114.01	Flat	Club-II Retail liquor-must also purchase 722113 and 722112 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$750
812310.00	Gross	Coin operated Laundromats	H
561440.00	Gross	Collection Agency	B
541512.00	Gross	Computer Systems-consulting & design	B
713992.00	Flat	Concerts	\$500
522291.01	Gross	Consumer Lending	B
238990.00	Gross	Contractor-All other Specialty Trade Contractor	E
238110.00	Gross	Contractor-Concrete Foundations	E
238310.00	Gross	Contractor-Drywall & Insulation	E
238210.00	Gross	Contractor-Electrical (Certified) Must Provide Board Certification: Alabama Electrical Contractors Board	E
238250.00	Gross	Contractor-Finish Carpentry	E
238330.00	Gross	Contractor-Flooring	E
238130.00	Gross	Contractor-Framing	E
238222.00	Gross	Contractor-Gas Fitter (Certified)	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
		Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	
236115.00	Gross	Contractor-General Contractor Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
238360.00	Gross	Contractor-Glass	E
236118.00	Gross	Contractor-Handyman	E
237310.00	Gross	Contractor-Heavy Construction Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
238220.00	Gross	Contractor-HVAC (Certified) Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
238140.00	Gross	Contractor-Masonry Contractor	E
238290.00	Gross	Contractor-Other Bldg Equipment Contractors	E
238320.00	Gross	Contractor-Painting & Wall Covering	E
238221.00	Gross	Contractor-Plumbing (Certified) Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
238160.00	Gross	Contractor-Roofing	E
238910.00	Gross	Contractor-Site prep, excavation, Septic Systems	E
238150.00	Gross	Contractor-Tile, Marble, Terrazzo	E
492110.00	Flat	Couriers	\$300
522291.00	Gross	Credit Services	B
624410.00	Gross	Day Care, sitting Service Must Provide Board Certification: Department of Human Resources	B
999111.00	Gross	Delivery Fee Inside City Limits	Q
999111.01	Gross	Delivery Fee Outside City Limits	Q
621210.00	Gross	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	B
812191.00	Gross	Diet & Weight reducing center	D
511140.00	Gross	Directories	D
541850.00	Gross	Display advertising	H
561410.00	Gross	Document Preparation	B
812320.00	Gross	Dry Cleaning & Laundry	F
611000.00	Gross	Education & Training	B
812199.00	Gross	Electrolysis & tattoo	D



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
561310.00	Gross	Employment Placement Agency	B
541330.00	Gross	Engineering & Drafting Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	B
561710.00	Gross	Exterminating (certified) Must Provide Board Certification: Department of Agriculture and Industries	E
711310.00	Flat	Fair Association	\$1,000
111998.00	State Law	Farming and Crop Production	11-51-105
114119.00	Gross	Fishing, Hunting, trapping	C
713940.00	Gross	Fitness Center	D
722414.00	Gross	Food or Alcohol Service-Beer, Wine, misc. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	G
722117.00	Gross	Food or Alcohol-Retail Common carrier Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	O
113110.00	Gross	Forestry & Logging	C
812991.00	Gross	Fortuneteller, clairvoyant	T
484220.00	Gross	Freight carrier	H
525920.00	Gross	Funds, Trust, other financial vehicles	H
812210.00	Gross	Funeral Home Must Provide Board Certification: Board of Funeral Services	B
713910.00	Gross	Golf course	D
621399.00	Gross	Health Care Services-All Others	B
621610.00	Gross	Home Health Care	B
622110.00	Gross	Hospitals	B
721110.00	Gross	Hotels & Motels	H
722213.00	Gross	Ice Cream Parlor	B
541350.00	Gross	Inspection Services	B
524111.00	Gross	Insurance-Agent Office	B
524126.00	Gross	Insurance-Fire and Marine	K
524113.00	Gross	Insurance-Life & other	L
541410.00	Gross	Interior design	B
561611.00	Gross	Investigation & detective	B

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
561720.00	Gross	Janitorial & Cleaning	E
621492.00	Gross	Kidney dialysis Center	B
611110.00	Gross	Kindergarten	B
561731.00	Gross	Landscaping (certified)	E
561730.00	Gross	Lawn care/tree service	E
485321.00	Flat	Limousine Driver	\$35
812331.00	Gross	Linen Supply	H
561622.00	Gross	Locksmith	E
722410.00	Flat	Lounge retail liquor – must also purchase 722113 and 722112 <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$300
551114.00	Gross	Management of Companies	B
312132.00	Flat	Manufacturing-Alcoholic Beverages <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$500
311991.00	Gross	Manufacturing-Animal processing	C
315999.00	Gross	Manufacturing-Apparel	C
336301.00	Gross	Manufacturing-Auto, Trucks, etc.	C
312212.00	Gross	Manufacturing-Beverage – Soft Drinks	C
327331.00	Gross	Manufacturing-Brick, Block, Concrete	C
325998.00	Gross	Manufacturing-Chemical & Industrial Gas	C
323110.00	Gross	Manufacturing-Commercial Printing	C
334419.00	Gross	Manufacturing-Computer & Electronic Mfg.	C
327320.00	Gross	Manufacturing-Concrete (Ready Mix)	C
335211.00	Gross	Manufacturing-Electrical Equipment (Appliance)	C
311812.00	Gross	Manufacturing-Food-Bakery	C
337129.00	Gross	Manufacturing-Furniture, Cabinets	C
316993.00	Gross	Manufacturing-Leather and Allied	C
332710.00	Gross	Manufacturing-Machine Shop	C
333990.00	Gross	Manufacturing-Machinery, HVAC, Office, Industrial	C
332999.00	Gross	Manufacturing-Metal Fabricating, Machine Shops	C
327521.00	Gross	Manufacturing-Metal, Iron, Steel, Aluminum, Copper	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
313112.00	Gross	Manufacturing-Mills, Textile, Fabric, Yarn	C
339999.00	Gross	Manufacturing-Misc.-Medical, Dental, Jewelry, Signs, All other	C
322229.00	Gross	Manufacturing-Paper, Pulp	C
324199.00	Gross	Manufacturing-Petroleum & Coal Manufacturing	C
326291.00	Gross	Manufacturing-Plastic and Tires, Hoses, Belts	C
332812.00	Gross	Manufacturing-Powder Coating	C
323114.00	Gross	Manufacturing-Print Shop	D
311613.00	Flat	Manufacturing-Rendering	\$15
323113.00	Gross	Manufacturing-Screen Printing	C
314129.00	Gross	Manufacturing-Screening & Cloth not covered in 313	C
321999.00	Gross	Manufacturing-Wood & Wood Products	C
713930.00	Gross	Marina	D
812197.00	Flat	Massage Establishment, Massage therapist (certified) <b>Must Provide Board Certification: Massage Therapy Board</b>	\$100
621493.00	Gross	Medical Clinic <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	B
621511.00	Gross	Medical Lab <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	B
421990.00	Gross	Merchant Wholesalers-Durable (vehicles, Furniture, Const.Materials, etc.	F
212299.00	Gross	Mining (except oil & gas)	C
213112.00	Gross	Mining Support	C
211111.00	Gross	Mining-Oil, Gas, Extraction	C
722330.00	Gross	Mobile food service	B
531190.00	Gross	Mobile Home Park	B
522310.00	Gross	Mortgage & Non-mortgage Loans	H
512199.00	Gross	Motion pictures, theatres, recording studio	D
484410.00	Gross	Motor Vehicle towing	A
712190.00	Gross	Museums, Historical, sites, zoos	D
812113.00	Gross	Nail salon/Spa <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	D
511100.00	Gross	Newspaper, periodical, book except internet	G

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
623110.00	Gross	Nursing home (state licensed) <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	B
561499.00	Gross	Office with no gross Receipts	S
621320.00	Gross	Optometrists <b>Must Provide Board Certification: Optometry Board</b>	B
722415.00	Flat	Package Store- must also purchase 722417 and 722416 <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$400
522298.00	Gross	Pawnshop	\$150.00 plus D
541214.00	Gross	Payroll Services	B
999100.00	Gross	Personal services not elsewhere classified	B
812910.00	Gross	Pet grooming & Boarding	D
541921.00	Gross	Photography & artist	B
621111.00	Gross	Physician <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	B
541391.00	Gross	Podiatrists <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	B
561991.00	Gross	Portable Toilets	E
561790.00	Gross	Pressure Washing	E
561431.00	Gross	Private Mail Center	B
541990.00	Gross	Professional Services-All other	B
541191.00	Gross	Professional Services-Title & Settlement	B
516110.00	Gross	Publications or broadcasting for Internet	D
515112.00	Gross	Radio Station	D
482110.00	State Law	Rail Transportation	11-51-124
531211.00	Gross	Real Estate Office	B
531210.00	Gross	Real Estate-Agents and Brokers	B
531311.00	Gross	Real Estate-Management	B
531130.00	Gross	Real Estate-Mini storage & self Storage	D
531120.00	Gross	Real Estate-Rental of Non-residential bldgs	Z
531110.00	Gross	Real Estate-Rental of Residential bldgs & dwellings	Z
713990.00	Gross	Recreation-All Other	D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
532220.00	Gross	Rental & Leasing-Apparel	H
532112.00	Gross	Rental & Leasing-Automobile	D
532299.00	Gross	Rental & Leasing-Furniture and all other	H
532310.00	Gross	Rental & Leasing-General Rental Centers	H
532291.00	Gross	Rental & Leasing-Home Health Equipment	H
532420.00	Gross	Rental & Leasing-Office Equipment	H
532230.00	Gross	Rental & Leasing-Video and disc	H
811111.00	Gross	Repair & Maintenance Automobile, recreation vehicles	H
811490.00	Gross	Repair & Maintenance-All other	H
811412.00	Gross	Repair & Maintenance-Appliances & Home & Garden Equipment	H
811192.00	Gross	Repair & Maintenance-Automobile detailing & cleaning (car wash)	H
811211.00	Gross	Repair & Maintenance-Electronics	H
811420.00	Gross	Repair & Maintenance-Furniture & re-upholstery	H
811212.00	Gross	Repair & Maintenance-Office machine, computers, etc.	H
811191.00	Gross	Repair & Maintenance-Oil change & Lube Shop	H
811411.00	Gross	Repair & Maintenance-Small engine -Home & Garden	H
811121.00	Gross	Repair-Auto body vehicle	H
561491.00	Gross	Repossession	B
722111.00	Flat	Restaurant retail liquor – must also purchase 722113 and 722112 <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$300
722110.00	Gross	Restaurant, full service <b>Must Provide Board Certification: Department of Health Permit</b>	H
722211.00	Gross	Restaurant, limited service-Fast Food Deli <b>Must Provide Board Certification: Department of Health Permit</b>	B
453998.00	Gross	Retail-All other retail	D
445299.00	Gross	Retail-All other Specialty Stores	D
441310.00	Gross	Retail-Automobile Parts & Accessories	D
451211.00	Gross	Retail-Bookstores, New & Used	D
444130.00	Gross	Retail-Building Materials & Garden & Home Centers	D
448130.00	Gross	Retail-Clothing & Accessories	D
445120.00	Gross	Retail-Convenience	G
454391.00	Gross	Retail-Direct Selling to Businesses	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
443112.00	Gross	Retail-Electronics & Appliance	D
454319.00	Flat	Retail-Firewood	\$25
453997.00	Flat	Retail-Fireworks	\$300
442210.00	Gross	Retail-Flooring	D
453110.00	Gross	Retail-Florist	D
442110.00	Gross	Retail-Furniture	D
447110.00	Gross	Retail-Gasoline with or without convenience Store	D
453910.00	Gross	Retail-General Merchandise stores & super centers	D
452999.00	Unit	Retail-Going out of business after 60 days	\$25.00 per day
446191.00	Gross	Retail-Health Food Stores	D
451120.00	Gross	Retail-Hobby, Toy, Books & Music	D
448310.00	Gross	Retail-Jewelry Stores	D
453930.00	Gross	Retail-Manufactured Homes	J
441110.00	Gross	Retail-New & Used Car Must Provide Board Certification: Revenue Department - Regulatory License	J
453210.00	Gross	Retail-Office Machines & Supplies	D
454390.00		<b>Retail-Peddlers Resident Door-to-Door This License is Prohibited according to Ordinance #377</b>	<b>Prohibited</b>
453910.01	Gross	Retail-Pets & Pet Supplies	D
446110.00	Gross	Retail-Pharmacies & Personal Care Must Provide Board Certification: Pharmacy Board	D
451111.00	Flat	Retail-Pistols & Knives	\$200
445230.00	Gross	Retail-Produce Market	G
454312.00	Gross	Retail-Propane & Butane	D
441210.00	Gross	Retail-Recreational Vehicles	J
451110.00	Gross	Retail-Sporting Goods	D
445110.00	Gross	Retail-Supermarket & Grocery	G
453991.00	Gross	Retail-Tobacco Stores	D
454392.00	Gross	<b>Retail-Transient Merchant- This license is Prohibited according to Ordinance #377</b>	<b>U</b>
453220.00	Gross	Retail-Used merchandise	D
454210.00	Gross	Retail-Vending Machine Operators	D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
522120.00	Flat	Savings & Loan	\$125
561612.00	Unit	Security guard and patrol	\$150 plus \$50 per guard
561621.00	Gross	Security systems & Fire Extinguishers	E
561990.00	Gross	Services-All other	E
722411.00	Gross	Special events liquor less than 30 days Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	O
722412.00	Gross	Special events liquor more than 30 days Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	O
611620.00	Gross	Sports & Recreation	B
523120.00	Gross	Stocks, Bonds & investments	H
115114.00	Gross	Support for Agriculture & Forestry	C
541370.00	Gross	Surveying & mapping Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	B
812198.00	Gross	Tanning	D
541213.00	Gross	Tax Preparation	B
485311.00	Flat	Taxi Cab Drivers	\$35
485220.00	Gross	Taxi Cabs, Limousine and charters	P plus B
517510.00	Gross	Telecommunications-Cable Television	5%
517212.00	Gross	Telecommunications-Cellular & other wireless	D
519190.00	Gross	Telecommunications-Information services	D
517110.00	Gross	Telecommunications-Local Service	X
517111.00	Gross	Telecommunications-Long Distance	X
517312.00	Gross	Telecommunications-Resellers of Service	D
515120.00	Gross	Television Station	D
621340.00	Gross	Therapists	B
721211.00	Gross	Trailer Parks	H
561510.00	Gross	Travel Agency	B
492490.00	Unit	Truck Terminal- \$500.00 max	\$25.00 per truck
484110.00	State Law	Truck Terminal-State Regulated	100
221122.00	Gross	Utilities-Electric Power	Y

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
221210.00	Gross	Utilities-Natural Gas	Y
221310.00	Gross	Utilities-Water, Sewage	Y
812930.00	Gross	Vehicle parking	D
541940.00	Gross	Veterinary Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	B
493110.00	Gross	Warehouse and Storage	D
42810.00	Flat	Warehouse Fee-Alcohol	\$275
562111.00	Gross	Waste Collections-Franchise	F
562212.00	Gross	Waste Collections-Landfill & recycling	F
424810.00	Flat	Wholesale Beer Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375
424820.01	Flat	Wholesale Liquor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$500
424820.00	Flat	Wholesale Wine Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275
423390.00	Gross	Wholesale-Construction Materials	F
423210.00	Gross	Wholesale-Drugs	F
422720.00	Gross	Wholesale-Gasoline Distributor	I
423450.00	Gross	Wholesale-Medical & Dental Supplies & Equipment	F
425120.00	Gross	Wholesale-Merchandise Agents & Brokers	B
424490.00	Gross	Wholesale-Merchants	F
423510.00	Gross	Wholesale-Metal Scrap Center	F
424940.00	Gross	Wholesale-Tobacco Products	F
722416.00	Flat	Wine, Retail off Premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75
722112.00	Flat	Wine, retail on/off premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75
713991.00	Unit	Wrestling & Boxing	\$50 per day
561732.00	Gross	Yard mowing only	R



## Calculation Information

### Schedule “A” – If gross receipts are:

\$100.00 plus an additional amount of \$1.00 per \$1,000.00 of gross receipts

### SCHEDULE “B” – If gross receipts are:

Less than	\$10,000 (gross receipts)	\$75
\$10,000	and less than \$50,000	\$175
\$50,000	and less than \$100,000	\$300
\$100,000	and less than \$300,000	\$450
\$300,000	and less than \$500,000	\$650
\$500,000	and less than \$700,000	\$850
\$700,000	and less than \$1,000,000	\$1,100
over	\$1,000,000	\$1,100 plus an additional amount of \$1.50 per \$1,000.00 on all gross receipts over \$1,000,000

### SCHEDULE “C” – If gross receipts are:

Less than	\$100,000 (gross receipts)	\$100
\$100,000	and less than (\$750,000	\$100 plus an amount of \$1.25 per \$1,000 on all gross over \$100,000 but less than \$750,000.
Over	\$750,000	\$750.00 plus an additional amount of \$.65 per \$1,000.00 on all gross receipts over \$750,000

### SCHEDULE “D” – If gross receipts are:

Less than	\$7,500 (gross receipts)	\$50
Over	\$7,500	\$50 plus an additional amount of \$1.25 per \$1,000 of gross receipts over \$7,500

### SCHEDULE “E” – If gross receipts are:

Less than	\$10,000 (gross receipts)	\$100
Over	\$10,000	\$100 plus an additional amount of \$1.75 per \$1,000 on all gross receipts over \$10,000

### SCHEDULE “F” – If gross receipts are:

Less than	\$25,000 (gross receipts)	\$100
\$25,000	and less than \$500,000	\$100 plus an additional amount of \$1.25 per \$1,000 on all gross receipts over \$25,000 but less than \$500,000
Over	\$500,000	\$575 plus an additional amount of \$.75 per \$1,000 of gross receipts over \$500,000

## **SCHEDULE “G” – If gross receipts are:**

Less than \$20,000	\$20,000 (gross receipts) and less than \$500,000	\$100 \$100.00 plus an additional amount of \$1.25 per \$1,000 on all gross receipts over \$20,000 but less than \$500,000
Over	500,000	\$580 plus an additional amount of \$.50 per \$1,000 of gross receipts over \$500,000

## **SCHEDULE “H” – If gross receipts are:**

Less than Over	\$20,000 (gross receipts) 20,000	\$100 \$100 plus \$1.25 per \$1000 of gross receipts Over \$20,000
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## **SCHEDULE “I” – If gross receipts are:**

Less than \$30,000 \$200,000 Over	\$30,000(gross receipts) and less than \$200,000 and less than \$400,000 \$400,000	\$100 \$300 \$550 \$550 plus an additional amount of \$.75 per \$1,000 of gross receipts over \$400,000
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## **SCHEDULE “J” If gross receipts are:**

Less than Over	\$500,000 \$500,000	\$300 \$300 plus an additional amount of \$.50 Per \$1,000 of gross receipts
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## **SCHEDULE “K” – If gross receipts are:**

**INSURANCE, FIRE AND MARINE:** Each fire and marine insurance company, shall pay a license of \$4.00 on each \$100.00 or major fraction thereof of gross premiums, less returned premiums, received on policies issued during the preceding year on property located in the City, provided that new companies shall pay a flat minimum license of \$15.00, on which there shall be an adjustment on the above basis at the expiration of the year.

## **SCHEDULE “L” – If gross receipts are:**

**INSURANCE, OTHER THAN FIRE, MARINE AND FRATERNAL:** Each insurance company other than fire, marine and fraternal shall pay a license of **\$15.00 plus \$1.00 on each \$100.00** and major fraction thereof of gross premiums, less returned premiums, received during the preceding year on policies issued during such year to citizens and resident of the City.

## **SCHEDULE “M” – Amusement Devices: Billiard and/or Pool Tables; Vending Machines**

**AMUSEMENT MACHINES:** The license fee for each amusement machine shall be according to the following table:

For the first 10 machines		\$50.00 per machine
All machines over 10	\$500 plus	\$10.00 per machine

**BILLIARD/POOL TABLES:** The license fee for each amusement machine shall be according to the following table:

For each billiard/pool table	\$100.00 per table
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**VENDING MACHINES:** The license cost for machines vending any type of merchandise or product shall be according to the following table:

For 1 to 5 machines	\$ 50.00 plus	\$20.00 per machine
For 6 to 10 machines	\$100.00 plus	\$10.00 per machine
All over 10 machines	\$150.00 plus	\$ 5.00 per machine

Decals are to be affixed to each amusement machine, vending machine, billiard/pool tables, and similar machines at a rate not to exceed the actual cost of the decals.

## **SCHEDULE “N” – BANKS / SAVINGS & LOANS.**

Bank ATM Location	\$ 50.00
Bank Branch Location	\$ 10.00
Bank Main Office Location	\$125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$125.00

## **SCHEDULE “O” – BEER, WINE & LIQUOR.**

<u>STATE OF ALABAMA CODE</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
Beer On / Off Premise	722113	\$ 75.00	
Beer Off Premise Only	722417	\$ 50.00	
Table Wine On / Off Premise	722112	\$ 75.00	
Table Wine Off Premise Only	722416	\$ 75.00	
Lounge Retail Liquor Class I	722113	\$ 75.00	All three codes are part of the package plus the business license code.
	722410	\$300.00	
	722112	\$ 75.00	
Package Store Liquor Class II	722113	\$ 75.00	All three codes are part of the package plus the business license code.
	722415	\$400.00	
	722112	\$ 75.00	
Restaurant Retail Liquor	722113	\$ 75.00	All three codes are part of the package plus the business license code.
	722111	\$300.00	
	722112	\$ 75.00	
Club Liquor Class I	722113	\$ 75.00	All class codes are part of the package plus the business license code.
	722114	\$500.00	
	722112	\$ 75.00	
Club Liquor Class II	722113	\$ 75.00	All three codes are part of the package plus the Business License Code.
	722114.01	\$750.00	
	722112	\$75.00	
Wholesale Table Wine & Beer			
Wholesale Beer	424810	\$375.00	Distributors License
Wholesale Wine	424820	\$275.00	
Warehouse License Fee	42810	\$275.00	
Each Warehouse in addition to the principal		\$100.00	
Manufacture License Fee	312132	\$500.00	
Importer License Fee		\$500.00	
Liquor Wholesale License	424820.01	\$500.00	
Retail Common carrier liquor license		\$150.00	
Special retail license for 30 days or less		\$100.00	
Special retail license of more than 30 days		\$250.00	
Special events retail license		\$150.00	

## **SCHEDULE “P” -BUSES, TRUCKS, TAXI CABS, LIMOUSINES**

BUSES, TAXI CABS & LIMOUSINES: The license fee for each bus, taxi cab or limousine shall be according to the following table:

For one bus, taxi cab or limousine	\$100 per vehicle
Each additional bus, cab or limousine	\$ 50 per vehicle

## **Schedule "Q" - 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).

## **SCHEDULE “R” – ITINERANTS**

Itinerant businesses operating within the jurisdiction shall pay an itinerant rate for a business license as follows:

Base amount of \$35.00 plus \$1.10 per thousand of gross receipts on a per job basis.

## **SCHEDULE “S” – 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	\$1000.00
R-8	Personnel over 100 to be \$1,000 + \$50.00 per person over 100	

## **SCHEDULE “T” –FORTUNE TELLERS**

Annual license rate is **\$1,000.00** and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$500.00 and that becomes the minimum rate thereafter.

## **SCHEDULE “U” –PEDDLERS / TRANSIENT DEALER\*\*\*\*Prohibited Per Ordinance #377**

PEDDLER: A peddler is a person who sells and makes immediate delivery of goods at any place in the City of Attalla other than a business location that is a “fixed place of business”. A “fixed place of business” means the premises occupied in the City of Attalla for the particular purpose of conducting a business thereat and regularly kept open for that purpose with a competent person in attendance for the purpose of attending to said business. \$250.00

**NO TRANSIENT DEALERS: LOCAL ORDINANCE NO. 377**

## **SCHEDULE “V” –SPECIAL EVENTS LICENSES**

**Small Event**, function or activity with projected gross receipts of less than \$5,000 **\$20.00 per day**

**Large Event**, function or activity with projected gross receipts over \$5,000 **\$100.00 per day**

Location for special events license must be approved by the Zoning Administration / Building Inspector.

## **SCHEDULE “W” – 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

## **SCHEDULE “X” – TELEPHONE & TELECOMMUNICATIONS**

The amount of the license fee is state regulated. See Section 11-51-128 of the Code of Alabama 1975.

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to (3%) percent of the gross receipts of the business transacted in the municipality for the previous year.

## **SCHEDULE “Z” – RENTING AND / OR LEASING REAL PROPERTY**

Each person engaged in the business of renting or leasing real property to others, including but not limited to apartments, office spaces, buildings, and houses shall pay a license fee based on gross receipts as follows:

Less than \$10,000 gross receipts	\$50.00 plus issuance fee
Over \$10,000 gross receipts	\$50.00 plus an additional amount equal to \$1.25 per \$1,000 of all gross receipt in excess of \$10,000

## **SCHEDULE “AA” – MASSAGE PARLOR / MASSAGE THERAPIST**

The initial licensure shall be as follows:

Establishment	\$100.00
Massage Therapist	\$ 50.00

The fee to be charged for the annual business license shall be one hundred dollars (\$100.00) plus two percent (2%) of all gross receipts in excess of ten thousand dollars (\$10,000.00).