

**Town of Beatrice (9110)**  
**Business License Fee Schedule**  
including General Information/FAQs



**Thank you for doing business in  
the Town of Beatrice.**

All businesses operating in the city limits or police jurisdiction of the Town of Beatrice 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](mailto: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 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. 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](mailto:bizlicensesupport@revds.com)  
Website: [www.revds.com](http://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	Accountant CPA – <b>Must Provide Board Certification: Public Accountancy Board</b>	A
541211.01	Flat	Accounting, tax preparation, bookkeeping and payroll services	A
561110.00	Gross	Administrative services - answering phones, receptionists, employment, office, secretarial, travel, etc.	E
621910.00	Units	Ambulance and/or rescue service <b>Must be licensed by the State of Alabama department of public health or other appropriate licensing authority</b>	J
713110.00	Gross	Amusement parks - carpet golf, go-cart tracks, skate board ramps, water slides or any of this type business	G
531110.00	Units	Apartments <b>Must be council approved</b>	M
811412.00	Flat	Appliance repair and maintenance	E
541310.00	Flat	Architects <b>Must Provide Board Certification: Architects Registration Board</b>	A
561920.00	Units	Arts & crafts shows	S
541110.00	Flat	Attorneys <b>Must Provide Board Certification: Alabama State Bar</b>	A
561990.01	Flat	Auctioneers - the term auctioneer with the meaning of the foregoing professions shall be deemed to apply to any person selling real estate, goods, wares, merchandise, livestock, or other things of value at public outcry, except as otherwise provided, whether a charge is made for same or not. In the following cases, sales at public outcry may be for compensation with license: (a) sales for the estate of a decedent by the personal representatives or his agent according to law or by the provision or the will. (b) sales of property conveyed by deeds of trusts, mortgages or decree or ordered to be sold according to the mortgage decree or order. (c) sales of all agricultural produce and livestock, produce arising from the labor of the seller or other labor under his control on or belonging to his real or personal estate and not purchased or sold on speculation. (d) all sales under legal process. - must be state certified	A
423120.00	Flat	Automobile, motorcycle, boat, rv, 4-wheeler, etc. - dealers for new and used. Covers all related items and services	\$200
447190.00	Units	Automobile service station (gasoline and diesel) <b>May require 447110.00 if associated with a convenience store.</b>	\$25 for first pump, plus \$6 for each additional nozzle, whether in use or not
485310.00	Units	Automobile taxi per car - for hire (taxi), each car <b>(Note: license must be posted in vehicle) each driver must provide proof of a signed permit with a picture id from the Town of Beatrice, and show proof of bond insurance purchased before the license will be released. (each license shall specify engine number, model, make and serial number of each car used as a for hire vehicle)</b>	J
811198.00	Flat	Automotive - tires, tubes, accessories, includes vulcanizing, retreading and recapping	E
811121.01	Flat	Automotive - paint, body, upholstery, etc.	E
811111.01	Flat	Automotive - general repair	E
811111.03	Flat	Automotive transient - tires, tubes, accessories, including vulcanizing, retreading and recapping	\$100
423390.00	Flat	Awnings and venetian blinds, jalousies and shade screens, storm doors and windows	\$65
445291.00	Gross	Bakeries - every bakery or seller of bakery products, whether they bake part or all the bakery products for sale at wholesale or retail by such bakery, and having a place of business regularly open to the public	G

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
		within the Town of Beatrice, including catering <b>Must Provide Board Certification: Department of Health Permit</b>	
711310.00	Units	Ball, concert, musical entertainment - where an admission is charged, except for charitable or educational purposes (teaching) for each event	\$20 per each event Temporary License
522110.00	State Law	Bank - branch or ATM - main office	P
522110.01	State Law	Bank - branch or ATM - not main office	P
525920.00	Flat	Bankrupt or fire sales	\$250
812111.00	Units	Barber shop <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	N
812112.00	Units	Beauty parlors <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	N
721191.00	Units	Bed and breakfast, inns and services	M
713990.00	Units	Billiard or pool tables - if vending or coin operated machines are also located on the premises, schedule g may also apply - movies, video rental, music, food, drink, etc. Cigarettes will also require separate license	O
721310.00	Units	Boarding or rooming house - taking transient trade - these establishments provide temporary or longer-term accommodations which, for the period of occupancy, may serve as a principal residence. These establishments also may provide complementary services, such as housekeeping, meals, and laundry services.	M
812199.00	Flat	Body piercing <b>Must Provide Board Certification: Department of Health Permit</b>	A
812990.00	Flat	Bondsmen - professional bondsmen – <b>Must be state licensed</b>	A
424490.00	Gross	Bottled soft drinks - wholesale dealers	F
713950.00	Units	Bowling, box ball, ten pin alleys, etc. - per lane, or alleys of the like kind	First Lane \$35 plus \$10 for each additional lane
523120.00	Flat	Broker - local - for local commercial broker residing in the Town of Beatrice or its police jurisdiction and have an office therein, for each person, firm or corporation	A
444190.00	Flat	Building material dealers - lumber retailing yards	E
238910.01	Flat	Bush hogging <b>No half year licenses issued</b>	\$40
238350.00	Flat	Cabinet makers and cabinet shops	\$45
311320.00	Flat	Candy and other confections - home based <b>Requires a minimum of a cottage food certification</b> <b>Must register with county health department</b>	\$40
811192.00	Gross	Car wash	G
561740.00	Gross	Carpet cleaning	G
722320.00	Flat	Catering and/or mobile food services <b>Must Provide Board Certification: Department of Health Permit</b>	\$40
332618.00	Gross	Chain link fence sales	G
621310.00	Flat	Chiropractor <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	A
424940.00	Flat	Cigarettes, cigars, tobaccos retail - each person, firm or corporation selling or keeping for sale annually	\$45

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
711190.00	Units	Circuses, carnivals - per day – <b>Council approval required</b> <b>Must be civic sponsored</b>	S
711190.01	Units	Circuses, carnivals - per day – non civic sponsored <b>Council approval required</b>	S
812990.02	Flat	Clairvoyant, phrenologists, palmists, fortune teller, etc.	\$1,200
424330.00	Gross	Clothing and accessories - women, children, infant, shoe, jewelry, purses, etc.	G
424320.00	Gross	Clothing and accessories - men and boys	G
721110.00	Flat	Clubs, health spas	\$100
561440.00	Flat	Collection agency	E
811212.00	Flat	Computer repair and maintenance - not selling new computers	E
327320.00	Flat	Concrete, ready mix plants - engaged in selling or delivering concrete mixed prior to delivery	\$200
453310.00	Gross	Consignment and used merchandise store - books, miscellaneous consignment, flea market items, household goods, etc.	G
238350.02	Flat	Construction specialists - accepts orders to install specialty items of construction such as doors, windows and other related work	B
236115.00	Flat	Contractor - general <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$150
238990.99	Flat	Contractor - sub - all other specialty trade contractors	E
238990.00	Flat	Contractor - sub - asphalt, paving and resurfacing	E
238220.10	Flat	Contractor - sub - automatic fire sprinkler	E
238350.01	Flat	Contractor - sub - cabinet installer	E
238330.00	Flat	Contractor - sub - carpet and/or floor covering	E
561710.02	Flat	Contractor - sub - chimney sweeping	E
238210.00	Flat	Contractor - sub - communications <b>Must be state certified</b>	E
238110.00	Flat	Contractor - sub - concrete finishing	E
238910.00	Flat	Contractor - sub - demolition	E
237110.00	Flat	Contractor - sub - drilling	E
238310.01	Flat	Contractor - sub - drywall and ceiling	E
238210.01	Flat	Contractor - sub - electrical <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	E
238910.05	Flat	Contractor - sub - excavation and earth moving	E
238990.02	Flat	Contractor - sub - fence	E
238150.00	Flat	Contractor - sub - glass	E
237310.00	Flat	Contractor - sub - highway <b>Must be state certified</b>	E
238990.01	Flat	Contractor - sub - house or building moving	E

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
238310.00	Flat	Contractor - sub - insulation	E
561720.00	Flat	Contractor - sub - janitorial	E
561730.00	Flat	Contractor - sub - landscape	E
238140.00	Flat	Contractor - sub - masonry	E
238220.10	Flat	Contractor - sub - mechanical <b>Must be state certified</b>	E
237310.01	Flat	Contractor - sub - paint striping	E
238320.00	Flat	Contractor - sub - painting	E
237120.00	Flat	Contractor - sub - pipe line <b>Must be state certified</b>	E
238310.02	Flat	Contractor - sub - plastering	E
238220.00	Flat	Contractor - sub - plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	E
238990.03	Flat	Contractor - sub - pool	E
237130.00	Flat	Contractor - sub - power line <b>Must be state certified</b>	E
561790.00	Flat	Contractor - sub - pressure cleaner	E
238220.02	Flat	Contractor - sub - refrigeration/HVAC - must provide board certification: Alabama board of heating and air conditioning and refrigeration contractors	E
238160.01	Flat	Contractor - sub - roofing	E
562111.00	Flat	Contractor - sub - sanitation	E
238910.02	Flat	Contractor - sub - septic tank and field line	E
238160.00	Flat	Contractor - sub - sheet metal	E
238170.00	Flat	Contractor - sub - siding - vinyl, aluminum, etc.	E
238990.04	Flat	Contractor - sub - sign	E
541890.01	Flat	Contractor - sub - sign painting	E
238120.00	Flat	Contractor - sub - structural steel <b>Must be state certified</b>	E
238210.02	Flat	Contractor - sub - telephone	E
238210.11	Flat	Contractor - sub - TV cable	E
238320.01	Flat	Contractor - sub - wallpaper	E
238190.00	Flat	Contractor - sub - welding	E
447110.00	Gross	Convenience store with gasoline station or gasoline station with convenience store <b>must also purchase 447190.00</b>	G
551114.00	Flat	Corporate office - each person, firm, or corporation who maintains an office within the city limits of the Town of Beatrice, or its police jurisdiction, but does not buy, sell, warehouse, contract or perform or provide a service for hire	\$100

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
454390.00	Flat	Curb market	\$50
713990.03	Flat	Dancing halls and rooms <b>No half year license</b>	\$65
492210	Gross	Delivery services Inside City Limits - grocery, non-grocery, feed, seed, agriculture and/or farming related, portable buildings, mobile homes, delivery of any items via truck or automobile - wholesale deliveries and retail deliveries	V
492211	Gross	Delivery services Outside City Limits - grocery, non-grocery, feed, seed, agriculture and/or farming related, portable buildings, mobile homes, delivery of any items via truck or automobile - wholesale deliveries and retail deliveries	V
621210.00	Flat	Dentist <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	A
561611.00	Flat	Detectives	A
454390.01	Gross	Direct selling - internet sales, web sales, electronic sales, mail order sales, catalog sales, television sales, home parties, other non-store retailer. Does not include door-to-door solicitation.	G
541850.01	Flat	Display advertising - outdoor signs and billboard advertising	\$75
541850.00	Units	Display advertising - per day advertising by circulars, megaphones, airplane or otherwise	\$65 per day Temporary License
541850.02	Units	Display advertising - per display - portable outdoor and billboard advertising	\$50 each portable display
492210.01	Units	Distributors - each person, firm, or corporation soliciting orders for coffee, dry goods, notions, shoes, fruits, vegetables, produce, groceries, packing house products, fish, oysters, or other merchandise, and selling to wholesale trade or merchants, or soliciting orders therefrom, including delivery by and/or sale from vehicle, where not otherwise listed	\$50 per car
492210.03	Units	Distributors - each person, firm, or corporation soliciting orders for coffee, dry goods, notions, shoes, fruits, vegetables, produce, groceries, packing house products, fish, oysters, or other merchandise, and selling to wholesale trade or merchants, or soliciting orders therefrom, including delivery by and/or sale from vehicle, where not otherwise listed	\$75 each truck under 1/2 ton
492210.02	Units	Distributors - each person, firm, or corporation soliciting orders for coffee, dry goods, notions, shoes, fruits, vegetables, produce, groceries, packing house products, fish, oysters, or other merchandise, and selling to wholesale trade or merchants, or soliciting orders therefrom, including delivery by and/or sale from vehicle, where not otherwise listed	\$125 each truck over 1/2 ton
621111.00	Flat	Doctor/physician <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	A
		Door to door selling - see peddlers	
213111.00	Flat	Drilling oil and gas wells - drilling oil and gas wells for others on a contract or fee basis. This industry includes contractors that specialize in spudding in, drilling in, re-drilling, and directional drilling.	E
541330.00	Flat	Engineer - individual and/or firm professional license required <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
561710.10	Flat	Exterminating services - exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	E



Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
424910.00	Gross	Farm supply dealers - each business establishment selling seed, feed, fertilizer and/or other similar agriculture related items, includes right to deliver	F
111998.00	Gross	Farming and crop production	D
311119.00	Gross	Feed mills - for each person, firm or corporation engaged in the manufacture or preparation of mixed feed for animals or fowl	D
424910.01	Gross	Fertilizers - each person, firm or corporation manufacturing or mixing	F
522291.00	Flat	Finance companies	\$125
453998.00	Units	Fireworks stand - temporary – <b>Must provide certificate from Fire Marshall before license is issued</b> <b>Must provide proof of yearly certificate of insurance</b>	\$200 per stand
114119.00	Flat	Fishing and hunting - hunting & trapping, finfish, shellfish, supplies	E
531190.00	Units	Flea market - each person, firm or corporation engaged in renting booths and operating a flea market, shall pay a sum of \$5 per booth, whether occupied or not, plus merchants license. Tax id or social security number required.	\$25 Business License PLUS \$3 per booth space, whether occupied or not
238330.01	Flat	Floor finisher	E
453110.00	Gross	Florist	G
115310.00	Flat	Forestry - logging, forestry, timber, tract operations, timber management, timber cruising, reforestation, etc.	E
445230.00	Flat	Fruit and vegetable stands - permanent - engaged in the buying and selling of fruits and vegetables (except produce sold by farmers who raise their own produce - must have valid growers permit issued under the laws of the state of Alabama - <b>no half year license issued</b> )	\$75
454390.02	Flat	Fruit and vegetable stands - temporary - engaged in the buying and selling of fruits and vegetables (except produce sold by farmers who raise their own produce - must have valid growers permit issued under the laws of the state of Alabama - <b>no half year license issued</b> )	\$75
812210.00	Gross	Funeral home <b>Must Provide Board Certification: Board of Funeral Services</b> Gross receipts of \$0 to \$49,999.99 = \$125 Gross receipts of \$50,000.00 or more = \$400	
442110.00	Gross	Furniture and appliance dealer - new	G
811420.00	Flat	Furniture repair shop	\$45
221210.01	Flat	Gas system - UG butane, propane mixture dealers	\$65
221210.00	Flat	Gas, artificial - suitable for domestic or commercial cooking, heating and fuel purposes. Each person, firm or corporation selling and/or delivering said gas, local or transient	\$160
423710.00	Flat	Gas, artificial - appliances - suitable for domestic or commercial cooking, heating and fuel purposes, each person, firm or corporation storing gas for commercial purposes	\$160
424710.00	Flat	Gas, artificial - bulk storage - suitable for domestic or commercial cooking, heating and fuel purposes, each person, firm or corporation storing gas for commercial purposes	\$160
447190.02	Units	Gasoline - retail - selling gasoline with or without convenience store - license fee of merchant retail plus \$25 for the first pump, plus \$6 for each additional pump nozzle, whether it is in use or not	G plus \$25 for first pump, PLUS \$6 for each additional nozzle, whether it is in use or not
424710.01	Flat	Gasoline storage - each person, firm, or corporation or agency receiving and storing gasoline in quantities of 100 gallons or more to be	\$190

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
		sold within the corporate limits and on which a storage license has not been paid by a wholesaler or common carrier	
453220.00	Gross	Gift, novelty and/or souvenir store	G
424490.01	Gross	Grocery - other grocery and related products - wholesale	F
445110.00	Gross	Grocery store, convenience store, market (if gasoline is sold, see convenience store)	G
423910.00	Flat	Guns, rifles or firearms	\$50
621610.01	Flat	Health and allied services - home care of elderly, medical home health agencies home health care agencies home nursing services (except private practices) hospice care services, in home nurse associations, visiting nursing agencies, primarily providing home nursing services visiting nurse associations	\$50
446110.00	Gross	Health and personal care stores - drug, pharmacy, cosmetic, optical, health food	G
238220.03	Flat	Heating, ventilation and air-conditioning (HVAC) contractors <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	E
		Home based businesses - <b>See merchant retail not otherwise classified</b>	
721110.01	Units	Hotels and motels and similar facilities <b>Must be council approved</b>	M
722330.00	Flat	Ice cream - preparing and serving meals and snacks for immediate consumption from motorized vehicles or non-motorized carts.	\$35
424430.00	Flat	Iced milk, iced confections, ice cream and milk drinks	\$25
423820.00	Gross	Implements - gas or oil tractors, peanut pickers, hay bailers or other like implements and heavy equipment	C
524126.01	State Law	Insurance - other - per state guidelines	R
524291.00	Flat	Insurance adjuster - each adjuster	\$45
524126.00	State Law	Insurance fire and marine - per state guidelines	R
813910.04	Units	Itinerant sellers of bakery products - any dealer, trader or seller of bread, commonly known as loaf bread or light bread, cakes, pies, rolls, doughnuts and cookies -	I
561720.01	Flat	Janitorial service	E
423930.00	Flat	Junk dealers (example - junk vehicles, scrap metal, etc.)	\$95
812310.00	Units	Laundries – self-service, coin operated (laundromat)	O
812320.00	Flat	Laundry and dry cleaning - local steam or hand	\$95
812320.02	Flat	Laundry and dry cleaning - itinerant or transient	\$200
561730.01	Flat	Lawn, landscaping and shrub care service	E
541110.01	Flat	Lawyers, attorneys <b>Must Provide Board Certification: Alabama State Bar</b>	A
812331.01	Flat	Linen supply companies and garment rental companies	\$125



Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
561622.00	Flat	Locksmith <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	\$45
722212.00	Flat	Lunch room <b>Must Provide Board Certification: Department of Health Permit</b>	\$75
332710.00	Flat	Machine shop	\$95
424920.02	Units	Magazine, salesman - transient - books or other periodicals	\$30 per day, per person
541840.00	Flat	Media representative - soliciting advertising for television or radio, other than for which another license is paid herein	\$95
621610.00	Flat	Medical services - hospice, home care, nursing care, etc.	E
532291.00	Flat	Medical equipment rental for home	E
813910.01	Gross	Merchant retail - home based and not otherwise classified	G
813910.00	Gross	Merchant retail - home based foods - cakes, cookies, pies, breads, etc. Made in home kitchen for sale to the public. <b>Minimum of cottage food certification required Must register with health department</b>	G
813910.02	Gross	Merchant wholesale local - includes right to deliver	F
238390.00	Flat	Metal fabrication	E
424430.01	Gross	Milk and dairy products - wholesale distributors	F
453220.01	Gross	Miscellaneous retailers - not otherwise classified	G
722330.01	Flat	Mobile food services - preparing and serving meals and snacks for immediate consumption from motorized vehicles or non-motorized carts. Examples - ice cream truck vendors, mobile food concession stands, mobile canteens, mobile refreshment stands, mobile food carts, mobile snack stands <b>Must Provide Board Certification: Department of Health Permit</b>	\$35
441221.00	Flat	Motorcycle dealers	\$200
451140.00	Flat	Music or musical instrument stores	\$50
339950.00	Flat	Neon signs - selling, manufacturing or installing	E
451212.00	Flat	News stands	\$50
511110.00	Flat	Newspapers and job printing	\$190
453998.01	Gross	Non store retailers - direct selling, mail order, etc.	G
211111.00	Gross	Oil and gas extraction	D
324110.00	Flat	Oil, wholesale dealers - each person, firm or corporation or agency selling illuminating, lubricating, fuel oil, gasoline or kerosene at wholesale, in quantities of twenty-five (25) gallons or more	\$190
621320.00	Flat	Optometrist <b>Must Provide Board Certification: Optometry Board</b>	A
541890.02	Flat	Painters - each person, firm or corporation whose business is painting signs	E
522310.01		Pawnbrokers <b>Must be state certified</b>	G
813910.07	Gross	Pecans, nuts, novelty items, gifts, etc.- retail sales - not otherwise classified	G

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
813910.06	Units	Peddlers, dealers - transient - every transient merchant, itinerant merchant, transient seller of services, itinerant vendor or peddler engaged in the business of selling and delivering goods, wares and merchandise, at retail, or services within the town limits or police jurisdiction, and who has no regular place of business. (no half year license issued)	I
813910.03	Units	Peddlers, dealers - resident - a merchant, seller of services, vendor or peddler engaged in the business of selling, at retail, and delivering goods, wares and merchandise or services, and who resides within the town limits or police jurisdiction, and who has no regular place of business. (no half year license issued)	I
561710.00	Flat	Pest control exterminating company and all its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	E
453910.00	Gross	Pet store	G
541921.00	Flat	Photographer - includes video taping services, passport photography, home photography services, school photography services	A
323111.00	Gross	Printing - quick, digital, books, lithographs, handbills, commercial, etc.	G
323113.00	Flat	Printing - screen	
541990.00	Flat	Professionals and vocations - not otherwise classified	A
813910.05	State Law	Public utility	T
531320.00	Flat	Real estate appraisal services	E
562111.01	Flat	Recycling - paper, cans, etc.	\$50
811111.00	Units	Repair and maintenance - auto, paint and body, other vehicular	N
811211.00	Flat	Repair and maintenance - electronics	E
811412.01	Flat	Repair and maintenance - appliances	E
231310.00	Flat	Repair at large - does not include building repair	E
811211.01	Units	Repair shops - per person - repairing sewing machines, scales, radios, televisions, stoves, electric motor repairing or rewinding, and all other work of like description and kind	\$40 for one person, plus \$20 for each additional person
722110.00	Gross	Restaurant - full service - providing food services to patrons who order and are served while seated (i.e., waiter/waitress service) and pay after eating. <b>Must Provide Board Certification: Department of Health Permit</b>	Q
722513.00	Gross	Restaurant - limited service - providing food services (except snack and nonalcoholic beverage bars) where patrons generally order or select items and pay before eating. Food and drink may be consumed on premises, taken out, or delivered to the customer's location. <b>Must Provide Board Certification: Department of Health Permit</b>	Q
721310.01	Units	Rooming house - where transients are taken - these establishments provide temporary or longer-term accommodations which, for the period of occupancy, may serve as a principal residence. These establishments also may provide complementary services, such as housekeeping, meals, and laundry services.	M
721211.00	Units	RV parks <b>Must be council approved; Must be health department certified</b>	M
722211.01	Gross	Sandwich stands <b>Must Provide Board Certification: Department of Health Permit</b>	G
522120.00	State Law	Savings and loan association - main office, not branch or atm	P

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
522120.01	State Law	Savings and loan association - branch or atm not main office	P
321113.02	Flat	Saw mills	\$190
611410.00	Units	Schools - business	N
611610.00	Units	Schools - dance	N
624410.00	Units	Schools - day care centers	N
611620.00	Units	Schools - gymnastics - includes exercise, jazzercise, aerobics and other similar activities	N
611519.00	Units	Schools - modeling	N
611610.01	Units	Schools - music	N
611110.00	Units	Schools - private kindergarten	N
423610.01	Flat	Security - each person, firm or corporation engaged in providing security for homes or businesses shall obtain a privilege license <b>Must Provide Board Certification: Alabama Security Regulatory Board</b>	E
526991.00	Flat	Septic tank and cesspool cleaning and pumping	E
238910.10	Flat	Septic tank installation - also includes field lines	E
423310.00	Gross	Septic tanks - each person, firm or corporation engaged in the business of manufacturing or selling septic tanks	D
811310.00	Flat	Sharpening - blades, scissors, etc.	\$35
561990.00	Flat	Skilled trades not otherwise classified	E
424490.02	Gross	Soft drinks - merchant wholesale	F
484220.00	Flat	Specialized freight (except used goods) - trucking, local - each person, firm or corporation operating automobiles or trucks as common carriers of freight into or out of the Town of Beatrice	\$100
453220.02	Gross	Sporting goods and hobbies - toys, fishing, guns, books, games, etc.	G
812910.01	Units	Stables - persons engaged in boarding and/or training animals	\$10 per stall
531130.00	Units	Storage, mini - each unit	\$10 per unit
541990.01	Flat	Surveyor - individual and/or firm professional license required <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
812199.01	Units	Tanning bed - per bed – <b>Must Provide Board Certification: Department of Health Permit</b>	N
812199.02	Flat	Tattoo parlor - per artist <b>Must Provide Board Certification: Department of Health Permit</b>	A
711510.00	Flat	Taxidermist	E
517910.00	State Law	Telephone companies: local exchange	\$15
513320.00	State Law	Telephone companies: long distance	\$8
517212.00	Flat	Telephone companies: cellular/wireless/paging	\$210
517310.00	Flat	Telephone companies: resellers of services	\$210

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
561710.10	Flat	Termite or insect exterminators <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	E
238340.00	Flat	Tile setter	E
327991.00	Gross	Tombstone or marble works	D
561920.01	Units	Trade shows - promoters, dealers or merchants who conduct an event to display and/or sell merchandise, automotive, agricultural or recreational vehicles or equipment, where no other license has been purchased to properly authorize such business activities.	\$100 per event Temporary License
561730.02	Flat	Tree cutter and/or trimmer	E
811420.01	Flat	Upholstery, re-upholstery and furniture repair, aircraft upholstery	E
813910.10	State Law	Utilities - public	T
327390.01	Gross	Vaults - each person, firm or corporation engaged in the business of manufacturing or selling burial vaults	D
454210.00	Gross	Vending machines - where owned and operated by owner of establishment	G
454210.02	Units	Vending machines - where owned by outside vendor - for each machine vending food, popcorn, matches, cigarettes, music, postage stamps, milks, chocolate milk, coffee, or merchandise or articles of any kind, and also any machine on which a person may be weighed	\$20 per machine
541940.00	Flat	Veterinarian <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	A
493110.00	Gross	Warehouse - general	G
	Flat	Waste management- see septic tank and cesspool	
811310.01	Flat	Welding repair services (e.g., automotive, general)	E
321113.00	Gross	Wood manufacturing - sawmills (veneer stock made in sawmills)	D
321113.01	Gross	Wood manufacturing - sawmills (other wood products)	D
321211.00	Gross	Wood manufacturing - hardwood veneer or plywood manufacturing	D
321212.00	Gross	Wood manufacturing - softwood veneer or plywood manufacturing	D
321213.00	Gross	Wood manufacturing - laminated veneer lumber manufacturing - except trusses	D
321214.00	Gross	Wood manufacturing - trusses (floor and roof)	D
488410.00	Flat	Wrecker and towing	E

# Calculation Information

## Schedule "A"

Professionals and Vocations

Fixed Rate \$85

## Schedule "B"

Contractor Fees - Specialty Trades and Independent

General Contractors - Fixed Rate - \$150

Specialty Trades and Independent Trades - Fixed Rate - \$75

## Schedule "C"

Implements - Rates based on gross receipts for the previous year

<u>Gross Receipts Range</u>	<u>FEE:</u>
\$0.00 - \$99,999.99	\$125
\$100,000 - \$199,999.99	\$250
\$200,000 - \$299,999.99	\$310
\$300,000 AND OVER	\$375

## Schedule "D"

Manufacturing and Processing - Rates based on gross receipts for the previous year

<u>Gross Receipts Range</u>	<u>FEE:</u>
\$0.00 - \$49,999.99	\$100
\$50,000 - \$299,999.99	\$150
\$300,000 - \$999,999.99	\$200
\$1,000,000 AND OVER	\$200 PLUS \$25 for each additional \$100,000 or fraction thereof in excess of \$1,000,000

## Schedule "E"

Fixed Rate \$75

## Schedule "F"

Merchant Wholesale - Rates are based on gross receipts for previous year

<u>Gross Receipts Range</u>	<u>FEE:</u>
\$00 - \$199,999.99	\$100
\$200,000 - \$499,999.99	\$150
\$500,000 - \$999,999.99	\$200
\$1,000,000 AND OVER	\$300 PLUS \$25 for each additional \$100,000 or fraction thereof in excess of \$1,000,000

## **Schedule "G"**

Merchant Retail (Not Otherwise Classified) - Rates are based on gross receipts for previous year

<b><u>Gross Receipts Range</u></b>	<b><u>FEE:</u></b>
\$0.00 to \$20,000.00	\$40
\$20,000.01 to \$30,000.00	\$45
\$30,000.01 to \$40,000.00	\$50
\$40,000.01 to \$50,000.00	\$55
\$50,000.01 to \$60,000.00	\$60
\$60,000.01 to \$70,000.00	\$65
\$70,000.01 to \$80,000.00	\$70
\$80,000.01 to \$90,000.00	\$75
\$90,000.01 to \$100,000.00	\$80
\$100,000.01 to \$110,000.00	\$85
\$110,000.01 to \$120,000.00	\$90
\$120,000.01 to \$130,000.00	\$95
\$130,000.01 to \$140,000.00	\$100
\$140,000.01 to \$150,000.00	\$110
\$150,000.01 to \$160,000.00	\$120
\$160,000.01 to \$170,000.00	\$130
\$170,000.01 to \$180,000.00	\$140
\$190,000.01 to \$190,000.00	\$150
\$190,000.01 to \$200,000.00	\$160
\$200,000.01 to \$225,000.00	\$170
\$225,000.01 to \$250,000.00	\$180
\$250,000.01 to \$300,000.00	\$200
\$300,000.01 to \$350,000.00	\$225
\$350,000.01 to \$400,000.00	\$250
\$400,000.01 to \$500,000.00	\$300
\$500,000.01 to \$600,000.00	\$325
\$600,000.01 to \$700,000.00	\$350
\$700,000.01 to \$800,000.00	\$375
\$800,000.01 to \$900,000.00	\$400
\$900,000.01 to \$1,000,000.00	\$450
\$1,000,000.01 AND OVER	\$450 PLUS 1/20 of 1% (.0002) on all gross receipts over \$1,000,000.00



## **Schedule "H"**

Fixed Rate \$50

## **Schedule "I"**

Peddlers - Resident and Non Resident

Each person, seller of goods or services, vendor or peddler engaged in the business of selling and/or delivering goods or services, whether from a truck, car or otherwise. \$50 per day OR \$250 per week

Before engaging in such business as herein defined, every applicant shall make application to the Town Clerk for said license, and application shall show the following:

1. The name or names of the person who will manage and supervise the business within the Town, and the permanent address of such person
2. The Social Security number of such person, and whether such person has a criminal record, and if so, the detail concerning the same.
3. The nature, character and quality of goods, wares, merchandise or services to be sold or offered for sale by the applicant in the Town.
4. Such other reasonable information as to the identity of the character of the applicant as the Town Clerk may require.

Peddlers and itinerant dealers must have written permission from the owner or operator of businesses to sell from their private parking lots or from any portion of public right-of-way in front of such businesses.

Door to door sales are limited to the hours of 10:00 a.m. through sunset (30 minutes before dark) but no later than 4 p.m. Monday through Saturday. NO door to door selling allowed on Sunday.

Should a business or residence display a "No Trespassing" or "No Solicitation" sign, door to door salespersons should not make any effort to conduct or engage in solicitation, which includes, in any manner, attempting to attract the attention of or secure an audience with the occupant of the residence in an effort to solicit. This will be a violation.

## **Schedule "J"**

Taxicabs and Ambulances

Taxicab \$50 per vehicle

Ambulance Service \$25 per ambulance

No license shall be issued for the operation of an ambulance or Taxicab or the offering of any ambulance or Taxicab service within the Town of Beatrice or its Police Jurisdiction, until permission has been granted by the governing body of the Town. No person, firm or corporation shall operate in the Town of Beatrice or its Police Jurisdiction an ambulance which carries passengers unless passengers in each vehicle are protected by a public liability insurance policy issued by a solvent incorporated insurance company authorized to write automobile liability insurance in the State of Alabama. Said policy shall include an endorsement to the effect that said policy shall not be cancelled without notice of cancellation being served upon the Town Clerk of Beatrice, Alabama, at least five (5) days prior to the date of cancellation.

## **Schedule "K"**

### Telephone and Telecommunications

#### Telephone Companies

Local Exchange	\$15
Long Distance	\$8
Cellular/Wireless/Paging	\$210
Resellers of Services	\$210

## **Schedule "L"**

### Billiard and/or Pool Tables

1 - 5 tables \$150

Each additional table over 5 \$40 each

## **Schedule "M"**

### Occupancy -

Apartments \$50 PLUS \$10 per bedroom

Bed & Breakfast and Inns \$50 fee PLUS \$10 per bedroom

Motel, Hotels, Trailer Parks, RV parks (per unit)	12 units or beds or less	\$75
	13 - 25 units or beds	\$125
	Over 25	\$5 per room or unit

## **Schedule "N"**

### Employees and Participants

6 or less	\$75
7 - 12	\$85
over 12	\$95

If merchandise is sold (costumes, uniforms, accessories, equipment or merchandise for profit), Merchants Retail license is also required

**Day Cares** must provide evidence that the premises meet fire, safety and health standards. All Day Cares in homes must be approved by the Town Council.

### **Beauty Shop or Barber Shop**

Owner or one operator	\$35
Each additional operator	\$10 each

Tanning Beds \$25 per bed

If merchandise is sold (cosmetics, tanning aids, hair products, accessories, or any merchandise sold for profit), Merchants Retail license is also required

## **Schedule "O"**

Coin Operated Laundry (Laundromat)

Washers and Dryers \$5.00 per machine

## **Schedule "P"**

Banks, Savings & Loans and Loan Agencies

Financial institutions, governed by State banking laws, shall pay a license based on the institution's capital, surplus and undivided profits. Savings & Loans associations shall pay a license in proportion to the amount paid in on non-refundable shares, reserves and undivided profits of the association as follows:  
(Copy of insurance certificate by FDIC required)

<b><u>Gross Receipts Range</u></b>	<b><u>FEE:</u></b>
\$0.00 to \$50,000.00	\$10
\$50,000.01 to \$150,000.00	\$30
\$150,000.01 to \$200,000.00	\$40
\$200,000.01 to \$250,000.00	\$50
\$250,000.01 - \$300,000.00	\$60
\$300,000.01 to \$400,000.00	\$80
\$400,000.01 to \$450,000.00	\$90
\$450,000.01 to \$500,000.00	\$100
\$500,000.01 to \$600,000.00	\$110
\$600,000.01 AND OVER	\$125

Branch Bank \$10 per branch

Branch Bank shall be defined in accordance to the institution's bylaws. Please provide a copy of such bylaws when purchasing a license for a branch bank

## **Schedule "Q"**

Restaurants whether full service or limited service

Rates based on the gross receipts for the previous year

<b>Gross Receipts Range</b>	<b>FEE:</b>
\$0.00 to \$10,000.00	\$33
\$10,000.01 to \$15,000.00	\$40
\$15,000.01 to \$20,000.00	\$46
\$20,000.01 to \$25,000.00	\$53
\$25,000.01 to \$30,000.00	\$59
\$30,000.01 to \$35,000.00	\$66
\$35,000.01 to \$40,000.00	\$73
\$40,000.01 to \$50,000.00	\$79
\$50,000.01 to \$60,000.00	\$86
\$60,000.01 to \$70,000.00	\$92
\$70,000.01 to \$80,000.00	\$99
\$80,000.01 to \$90,000.00	\$106
\$90,000.01 to \$100,000.00	\$112
\$100,000.01 to \$110,000.00	\$119
\$110,000.01 to \$120,000.00	\$125
\$120,000.01 to \$130,000.00	\$132
\$130,000.01 to \$140,000.00	\$139
\$140,000.01 to \$150,000.00	\$145
\$150,000.01 to \$160,000.00	\$152
\$160,000.01 to \$170,000.00	\$158
\$170,000.01 to \$180,000.00	\$165
\$180,000.01 to \$190,000.00	\$172
\$190,000.01 to \$200,000.00	\$184
\$200,000.01 to \$225,000.00	\$198
\$225,000.01 to \$250,000.00	\$231
\$250,000.01 to \$300,000.00	\$264
\$300,000.01 to \$350,000.00	\$297
\$350,000.01 to \$400,000.00	\$330
\$400,000.01 to \$500,000.00	\$363
\$500,000.01 to \$600,000.00	\$396
\$600,000.01 to \$700,000.00	\$429
\$700,000.01 AND OVER	\$462

## **Schedule "R"**

### Insurance Companies

Each fire and marine insurance company shall pay 4% on each \$100.00 or major fraction thereof, of gross premiums, less return premiums on policies issued during the preceding year, on property located in the Town of Beatrice, and no credit or deduction of any kind shall be allowed or made on account of the cost of reinsurance by such company in a company not authorized to do business in the State of Alabama.

All insurance companies, except fire and marine, charging a premium for contracts of policies, shall pay \$15 PLUS \$1 on each \$100.00 and major fraction thereof on gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of the Town of Beatrice.

The percentage of premiums on all insurance companies shall be due on December 31 of each year or within 60 days thereafter. Such insurance companies which did any business in the Town of Beatrice in the preceding year shall furnish to the Town Clerk a statement in writing, duly verified, showing the true and full amount of gross premiums received during the said year, on business in the city, and shall accompany said statement with the amount of license due as hereinabove specified.

## **Schedule "S"**

### Entertainment and Special Events

It is the responsibility of the sponsoring person, group, organization, agency, etc. to purchase a license where dealers, artisans, craftsmen and similar types display and sell their goods, wares or merchandise to the general public.

\$100 per event

Circus menagerie or museum under the same canvas - Carnival or Street Fair \$150 per day

Entertainment - Each person, other than religious, charitable or educational organizations, engaged in any type of entertainment not otherwise provided for, included but not limited to rodeos, sports events, races, museums, lectures, concerts or other shows or performances where charges are made for admission, shall pay a license tax

\$100

## **Schedule "T"**

### Public Utilities

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 three percent (3%) of the gross receipts of the business transacted in the municipality for the previous year.



## Schedule "V" - Delivery License

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

\$ 100.00

**Delivery License** per §11-51-194 Modified by 2017-415 (SB316)

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

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

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

- (1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and
- (2) the merchandise so delivered.

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

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

- 1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and
- (2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

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

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

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

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



# Appendix

## Certification Requirements

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

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

## Gross Receipts, Definition of

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

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

A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.

C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.

D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

## Location Specific, Definition

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

- a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
  - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
  - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

## New Business Information

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

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

## **Police Jurisdiction (PJ), Definition and Rate of**

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

## **Penalty and Interest, Rate of**

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00). All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) will increase by a 15% penalty due February 1<sup>st</sup> plus 1% interest. An additional 15% penalty will be due March 2<sup>nd</sup> 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](http://www.revds.com)

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