



PUTTING PEOPLE FIRST



# City of Birmingham (9137) Business License Fee Schedule

including General Information/FAQs

Thank you for doing business in the City of Birmingham.

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

### How to file:

- **Preferred Method:** To remit payment online: Go to [www.bizlicenseonline.com](http://www.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 February 15<sup>th</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.
- New Businesses should thoroughly review the New Business Information and Supplemental Documentation Checklist section under the General Information/FAQs section below.

### 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.



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# 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 11-51-90.2.
- 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

The City of Birmingham has authority through State law to license all businesses conducting trade or performing services within its city limits. The license year is based on a calendar year--January 1st through December 31st. ALL licenses (except transient or temporary event licenses) expire December 31st of each year, regardless of the date purchased.

Applications for new business licenses are taken daily between the hours of 8:00 a.m. and 4:45 p.m. at the office of the Tax and License (Revenue) Administration Division, First Floor, City Hall (Room TL-100), 710 North 20th Street, Birmingham, AL 35203. You may also download a business license application form at [www.revds.com](http://www.revds.com). For a list of documents required to process a new business license application, please see Supplemental Documentation Checklist below.

Office Phone Number: (205) 254-2198 -  
Fax Number: (205) 254-2963

When permitted by the Business License Code (Ordinance 97-183 as amended), new business licenses are prorated by quarter-year increments. Alcoholic Beverage license fees, however, are NOT prorated. When based on gross receipts or gross revenues, your license will be annualized after the first ninety (90) days of operations, based on the amount of gross receipts generated during your first ninety (90) days, as attested to in a sworn affidavit. Renewal of your license for the second year of operation must also be calculated on an annualized figure, representative of 12 months of gross receipts.

**BUSINESS LICENSE DUE DATES:** All license renewals become DUE ANNUALLY ON JANUARY 1ST, and become delinquent as follows:

General Licenses:	Delinquent after February 15th
Alcoholic Beverages:	Delinquent after January 15th
Insurance Companies:	Delinquent after March 4th

Applicable penalties will be assessed for late payment. (See also Due Dates, Penalties, Interest) If business operations have been discontinued as of January 1st, it is the responsibility of the taxpayer to notify the Tax and License Administration Division in writing of the cessation of the business operations in the City. Additionally, taxpayers are responsible for providing written notification of any change of address, business structure or organization, and/or ownership.

**ALCOHOLIC BEVERAGE LICENSES:** Applications for the retail sale or distribution of alcoholic beverages in a public location within the city limits are processed by the Tax and License Administration Division. Applications are taken by appointment only. Call (205) 254-2198 for information and/or an appointment. Alcoholic beverage licenses are not assignable. Contact the Tax and License Administration Division at (205) 254-2198, or the Alabama ABC Board Field Enforcement Office at (205) 942-7955 prior to purchasing a business which holds a valid ABC license. Please see Alcoholic Beverage Licenses for more information.

**DANCE / POOL TABLE LICENSES:** Applications for Division I and Division II Dance Hall licenses, and for the operation of pool tables (coin-operated and/or standard) are taken by the Tax and License Administration Division by appointment only. Please call (205)254-2198 to make an appointment. Division I Dance Hall provides for patron dancing only. Division II Dance Hall is classified as an "ADULT ESTABLISHMENT" and covers all forms of entertainment dancing, exhibitions and/or performances, as defined by Ordinance No. 97-183, as amended.

**DANCERS/PERFORMERS (Division IV Dancing) IN AN ESTABLISHMENT SERVING ALCOHOL** must obtain the proper Police Department permit and a valid business license (Division IV Dancing) before dancing or performing. The establishment in which the applicant will dance or perform must be a licensed Division II adult establishment. Contact Officer Fred Patterson at (205) 254-6416, or the Tax and License Administration Division at (205) 254-2198 for more information.



**TRANSIENT DEALERS - SPECIAL EVENTS:** Transient Dealers are considered to be all persons, partnerships, associations, corporations, or any other type of business, both principals and agents, whether a resident of the City of Birmingham or not, who engage or conduct in this City either in one locality or in traveling from place to place, temporary shows, (including but not limited to, trade shows, festivals, fairs, arts and crafts shows, home shows, boat shows, gun shows), a temporary/seasonal business, a temporary or transient business of selling, or soliciting orders for the sale of goods, wares, or merchandise with the intention of continuing in said business in said City for a period of not more than 180 days, and who rent, lease, use, occupy, either in whole or in part, for the purpose of carrying on such business use, any room (including public rooms or space in hotels or motels), building, area within the Birmingham-Jefferson Civic Center or other publicly or privately- owned building, any lot or parcel of land, any motor vehicle including trucks and semi-trailers, tent, booth, stand or other approved structures within the City, for the exhibition and sale of such goods, wares and merchandise.

All transient dealers are required to be licensed pursuant to the provisions of Section 2, Ordinance No. 97-183. See Transient Dealers - Special Events for licensing requirements and additional information.

**PEDDLERS & STREET VENDORS:** No peddlers or street vendors (including ticket scalpers) are permitted to operate within the City without a current, valid business license. In addition to a current, valid business license, a special permit is required to peddle or vend in the downtown City Center Study Area\* (This area includes the Five Points South business district). To obtain a permit to vend in this area, please contact Operation New Birmingham at (205) 324-8756. To obtain a permit to vend in the Birmingham Civil Rights District, please contact Urban Impact (not ONB), at (205) 328-1850.

\* “No vending is allowed on sidewalks, streets, highways, or roadways located within the “Study Area” designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the City without authorization. Such authorization must be obtained in addition to a business license.”

**REGULATED LICENSES:** Applicants for certain types of licenses are required to show evidence of current, valid licensure or certification by a City, County or State Board regulating the specific business or industry before a City business license can be issued or renewed. Examples of such businesses include, but are not limited to: Electricians, Plumbers, Gas Fitters, Heating and Air Conditioning Contractors, Landscape Architects and Gardeners; Tree Pruners and/or Tree Surgeons.

In addition to providing proof of Board licensure or certification, as the case may be, electricians, plumbers, and/or gas fitters are required to post a surety bond with the City. The bond must be executed on the City’s bond form. Generic bond forms will not be accepted. Bond forms may be obtained via mail, fax, or they may be downloaded (Electricians, Plumbers, etc. Bond Forms). While it is acceptable to fax a copy of the properly executed bond form to the Tax and License Administration Division at (205) 254-2963 to begin the application process, the original bond form containing original signatures must be received in the office of the Tax and License Administration Division before the application process can be completed.

Applicants for licenses for eating/food establishments, bars, tattoo parlors, boarding homes, domiciliary, and similar businesses must present a current, valid Health Department permit at the time of application. Day Care centers must present a current, valid Zoning Certificate of Operation (ZCO), as well as a current, valid Day Care license issued through the County or State Department of Human Resources before a City license can be issued.

There may also be additional requirements for these and other types of businesses; therefore, applicants should contact the Tax and License Administration Division at (205) 254-2198 for additional information about licensing requirements for specific types of businesses.

## **Supplemental Documentation Checklist – Applications (Controlled and Non-Controlled)**

### **APPLICATIONS FOR NON-CONTROLLED LICENSES.**

If you are applying to register a new, non-controlled business with the City of Birmingham, please furnish the documents and/or information indicated below:

1. **All Applicants** - Furnish the completed and signed Business License Application Form.

2. **Sole Proprietorships, Partnerships** - Furnish copy/copies of valid driver's license of sole proprietor and/or all partners.
3. **Alabama Corporations** - Furnish copies of Articles of Incorporation filed with the Alabama Secretary of State and a copy or copies of valid driver's licenses of principal officers.
4. **"Foreign" Corporations** (Incorporated in a state other than Alabama) - Furnish copies of Articles of Incorporation; Copy of your letter of authorization to do business in the State of Alabama obtained from the Alabama Secretary of State; and, a copy or copies of valid driver's licenses of principal officers.
5. **Food/Eating Establishments** - Furnish a copy of a valid Health Department Permit. Such businesses include restaurants, lounges, food stores, convenience stores, snack bars, mobile food vendors, etc.
6. **Day Care Centers** - Furnish valid "Zoning Certificate of Operation (ZCO); and copy of County or State Day Care License (issued through the County or State Department of Human Resources).
7. **Home Occupations/Home Offices** - Furnish copy of "Home Occupation Certificate of Agreement". Contact Larry Young of the Department of Planning, Engineering and Permits at (205) 254-2211.
8. **State Certified, State Regulated, or State Licensed Occupations** - Furnish copies of evidence of State licensing, or State certification cards for the following occupations: Burglar Alarm Companies (Installation and Monitoring); Master Electricians; Master Plumbers; Master Gas Fitters; Master Plumbers and Gas Fitters; Heating and Air Conditioning (HVAC) Contractors; Tree Pruning and/or Tree Surgery; and Landscape Architects or Landscape Gardeners.
9. **Transient Vendors/ Special Events Licenses** - Contact the Tax and License Administration (Revenue) Division at (205) 254-2198 for details of the specific application procedures and prerequisites for issuance of such licenses.
10. **Other** - If you are unsure whether your business requires special certification, licensing, or approval, please contact Avenu for assistance.

## APPLICATIONS FOR CONTROLLED LICENSES.

Controlled licenses are granted only through a specific approval process. Controlled licenses cannot be issued by the Tax and License Administration (Revenue) Division without the proper approval of specific authorities such as the Birmingham City Council. Such controlled license include the following:

1. **Alcoholic Beverage Licenses;**
2. **Dance Establishments Serving Alcohol;**
3. **Dancers and/or Performers in Division II Dance Establishments;**
4. **Pool Tables; Junk Yards;**
5. **Solid Waste Facilities**

**IMPORTANT NOTE:** APPLICATIONS FOR CONTROLLED LICENSES ARE TAKEN BY APPOINTMENT ONLY. Please contact the Tax and License Administration (Revenue) Division at (205) 254-2198 for details of the specific application procedures and prerequisites for such controlled licenses.

**PROPER ZONING OF BUSINESS ADDRESS REQUIRED.** Each designated business location must be approved by the City of Birmingham Department of Planning, Engineering and Permits, pursuant to the requirements of Ordinance No. 90-130, as amended, before a City business license can be issued. In the event that your business relocates from one address within the City to another address within the City, the new business location must be approved before a City business license can be issued or renewed.

**HOME OCCUPATIONS/HOME OFFICES.** Each applicant for a business license who plans to operate his or her business from a residence within the City of Birmingham must execute a "Home Occupation Certificate of Agreement" through the Department of Planning, Engineering and Permits before a City business license can be issued. A copy of the properly executed agreement must be presented to the Revenue Division at the time of making application for licensing. In the event that previously approved home office relocates from one address within the City to another address within the City, the new home office business location must be approved before a City business license can be issued or renewed. It is required, therefore, that applications for home

occupations/home offices be made **in person** at the office of the Tax and License Administration (Revenue) Division located at 710 North 20th Street, Room TL-100, City Hall, Birmingham, AL 35203.

**ISSUANCE OF YOUR CITY TAXPAYER IDENTIFICATION NUMBER.** Once your fully completed Business License Application form is received by the Finance Department, your location is properly zoned, and you have submitted all required documentation with your application form, you will be issued a City of Birmingham TAXPAYER IDENTIFICATION NUMBER. This number is to be used to report all City tax and license liabilities to the City of Birmingham Finance Department. If you have more than one business location, it is assumed that you will file applicable consolidated returns for Sales Tax, Occupational Tax, Sellers or Consumers Use Tax, and Lease Tax. Generally, however, each business location requires the purchase of a separate business license.

**GROSS RECEIPTS LICENSES AND NINETY (90) DAY AFFIDAVITS.** All gross receipts based license amounts are calculated on twelve (12) months of actual or annualized gross receipts. New gross-receipts based businesses are generally issued a business license in a **minimum** amount at the time of application. After the first ninety (90) days of business, a sworn affidavit attesting to the gross receipts of the business for the first ninety days must be executed. The gross receipts information will be annualized (projected for the twelve month period), and will provide the basis for calculating the actual business license liability for the current year and, in some instances, for the second year of operation. Any applicable business license amounts previously paid will be deducted from the actual business license liability, and you will be billed for any balance due.

**CHANGES OF OWNERSHIP; MERGER; ACQUISITION OF AN EXISTING BUSINESS.** If you are currently making application for a City of Birmingham business license or new City of Birmingham Taxpayer Identification Number as a result of the sale or purchase of a business, a change of ownership, merger, or other acquisition of a business previously registered to do business in the City of Birmingham, you **must** provide information relating to the sale, purchase, merger, change of ownership, or acquisition in the relevant section on the Business License Application form.

**NO PRORATION OF LICENSE RESULTING FROM ABANDONMENT OR DISCONTINUANCE OF BUSINESS.** There is no provision for the proration of any business license taxes as a result of the abandonment or discontinuance of a business. **LICENSE TO BE EXHIBITED, DISPLAYED, OR POSTED.** Each license issued by the Finance Department shall be posted in a conspicuous place where such business or occupation is carried on, and the holder of such license shall immediately show such license to the department's designated agent, or to any police officer of the City upon being so requested by such agent or officer. Failure to exhibit, display or post such license as required by City ordinance shall be unlawful. Where a license decal or sticker is required to be affixed to any machine or vehicle, it shall also be the duty of each such licensee to attach and to keep securely attached such decal or sticker to such vehicle or machine in a conspicuous place.

**NON-PROFIT ORGANIZATIONS.** Non-profit organizations which have been granted exemptions from business license taxation by specific Acts of the Alabama Legislature are exempt from City license taxes. The legislative act or a copy thereof must be submitted to the Tax and License Administration (Revenue) Division in order to be eligible for such exemption. Non-profit organizations are **NOT** automatically exempt from the provisions of the City of Birmingham Business License Code by virtue of having qualified for non-profit status on the federal income tax level under the provisions of USC 501(c)(3).

**REQUEST FOR RULING ON DETERMINATION OF TAXATION.** Any taxpayer or applicant may request a ruling on the determination of whether amounts of gross sales, or gross receipts of his/her business are subject to the license tax, or are not to be used as a measure of the license taxes due and payable as levied by the Business License Code of the City of Birmingham. Such requests shall be made in writing to the Finance Department, and shall contain all pertinent facts relating to the item(s) in question.

**CONFIDENTIALITY OF APPLICATIONS AND TAX RETURNS.** Information supplied to the department in the form of applications and tax returns is subject to the confidentiality provisions outlined in Ordinance No. 97-183, "The Business License Code of the City of Birmingham", Article II, Section 14.

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

The City of Birmingham does not enforce a Police Jurisdiction currently.

## Penalty and Interest, Rate Of

Licenses are due (January 1<sup>st</sup>) and will increase by a 15% penalty if not paid by February 16th plus interest at the current state interest rate. An additional 15% penalty will be due March 16th plus interest at the current state interest rate per month thereafter.

## 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>.

# Calculation Information

## SCHEDULE OF BUSINESS LICENSES

The following is hereby declared to be the schedule of licenses for the calendar year commencing January 1, 2009, and for each subsequent year thereafter, for diverse businesses, vocations, occupations and professions engaged in or carried on, in the City of Birmingham in said calendar year, and each and every person, firm, company or corporation engaged in any business, vocation, occupation or profession enumerated herein in said calendar year shall pay and take out such licenses in such sums as are herein provided; and every taxpayer required to purchase a business license under this ordinance shall purchase a business license under one or more of the following 2002 North American Industrial Classification System (NAICS) sectors and applicable subsectors, industry groups, industries and U.S. industries hereunder. The North American Industrial Classification System (NAICS) identification (sector/sub-sector) numbers are required as a part of the periodic reporting requirements for every business. For municipal business license purposes, each taxpayer must be minimally classified as required by State Code Sec. 11-51-90B. The descriptions listed below each NAICS code incorporate examples of each category; however, these examples are not all-inclusive. A business is classified and licensed based upon the business activity or activities which it conducts within the City. Each business will be placed in the NAICS sector/subsector which best matches its activity or activities and shall pay a license tax based upon the corresponding schedule assigned to its description unless otherwise specified. The City may assign additional digits of each NAICS code for reporting purposes and proper administration of this ordinance.

In the event a person who is required to purchase a license is engaged in activity that does not meet the particular criteria of any classifications in this Section 1, then the Finance Department shall assign such person to the classification provided in this Section 1 that is the most similar to the activity in which the person is engaged. The procedure and criteria for such assignment shall be as follows:

1. The proper classification for the activity in which the person is engaged shall be identified.
2. Some schedules may use the first three digits of the NAICS classification that best describes the activity may be used to identify a classification in this Section 1 that has the same first three NAICS digits, and the person shall be assigned to that classification in Section 1. Other schedules may use the first four digits of the NAICS classification that best describes the activity may be used to identify a classification in this Section 1 that has the same first four NAICS digits, and the person shall be assigned to that classification in Section 1.
  - i. In the event this procedure results in more than one applicable classification from this Section 1, and if the payment schedules for the applicable classifications are the same, then the Finance Department may use its discretion in making the assignment.
  - ii. In the event this procedure results in more than one applicable classification from this Section 1, and if the payment schedules for the applicable classifications are different, then the revenue department shall assign the person to the classification with the highest applicable payment schedule.
3. In the event the person cannot be classified using this procedure, then the person shall be assigned the license classification 999, Unclassified.

The index in this section is a tool for classification, not a limitation on businesses subject to a license tax. The department shall determine the proper class for a business according to the applicable NAICS.

## NAICS 111. - Crop Production.

### Schedule 111107.A0. Fruits and Vegetables—Wholesale.

- (a) Each person engaged as an agent, dealer, factor or commission merchant in the business of buying, selling, or delivering fruits or vegetables at wholesale, shall pay a license of two-tenths of one percent of gross receipts of said business from the year preceding with a minimum license of \$200.00.
- (b) This license shall permit the owner of said business to use one truck-owned or operated by him in supplying said established place of business with said merchandise from a point without the city to his regular established place of business within the city, for which the license has been paid. The finance department must be advised in advance by the operator of the established place of business, giving a full description of the one truck owned and/or operated by said licensee.
- (c) On all trucks over and above one, whether owned or operated or not by said licensee supplying such products to the regularly established place of business above referred to, shall pay a license on each truck as is provided for in schedule 108.

### Schedule 111107.D0. Fruits and Vegetables—Wholesale Peddler.

- (d) Wholesale dealers in fruit and/or vegetables making sales and/or deliveries from trucks or vehicles, not on orders previously taken, shall pay a license of \$150.00 on each truck or vehicle so used. This subsection shall apply only to sales made from vehicles on public streets or highways.

No vending is allowed on sidewalks, streets, highways, or roadways located within the study area designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the city without authorization. Such authorization must be obtained in addition to a business license.

(Note: Anyone wishing to peddle in the Study Area should contact Operation New Birmingham (ONB).)

The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham 1980, as amended and as it may be amended.

### Schedule 111108.00 Fruits and Vegetables (Undried).

Each wholesale dealer in undried fruits and/or vegetables engaged in selling and/or delivering the same by truck or other vehicle to a point within the city shall pay a license on each vehicle or truck used in said business of \$200.00.

The licensee must furnish the motor and state tag number when applying for said license.

No vending is allowed on sidewalks, streets, highways, or roadways located within the study area designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the city without authorization. Such authorization must be obtained in addition to a business license. (Note: Anyone wishing to peddle in the Study Area should contact Operation New Birmingham (ONB).)

The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham 1980, as amended and as it may be amended.

### Schedule 111191.00 Peanut Dealers.

Where principal business, a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license in any case of \$120.00.

**No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.**

### Schedule 111253.00 Watermelons-Wholesaler.

Each person, firm or corporation whose principal business at any one place is the wholesaling of watermelons: \$100.00.

#### Schedule 111253.01 Watermelons-Peddler.

Each retail peddler selling watermelons: \$30.00.

### **NAICS 112. - Animal Production.**

#### Schedule 112204. Poultry and Eggs, Wholesale—Retail.

Where principal business, \$200.00 on the first \$100,000.00 or less of gross receipts from said business for the year next preceding, plus an amount equal to two-tenths of one percent on all gross receipts from said business for the year next preceding the current license year in excess of \$100,000.00. The above license shall apply only to those who regularly maintain within the city an established place of business from which is delivered the majority of their sales, or to those persons who maintain or store within the city a stock of poultry products or eggs, either in the shell or in dehydrated or powdered form, for delivery, sale or distribution.

#### Schedule 112205. Poultry and Eggs, Wholesale.

Each person, firm or corporation engaged in such business, shall pay a license on gross receipts of \$50,000.00 or less \$200.00 plus two-tenths of one percent of gross receipts in excess of \$50,000.00.

#### Schedule 112299. Animal Production.

Each person, firm or corporation engaged in the sale of animals or animal products shall pay a license tax of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

### **NAICS 113. - Forestry and Logging.**

#### Schedule 113301. Forestry and Logging.

Each person, firm or corporation who is engaged in growing and harvesting timber, tree production or production of seedlings, cutting timber, transporting timber, logging, stump removal in field or log harvesting shall pay a license tax of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

### **NAICS 114. - Fishing, Hunting and Trapping.**

#### Schedule 114102. Fish and Oyster Peddler.

Each person, firm or corporation who is engaged in bringing fish, oysters, or other seafood into the city without regularly maintaining a place of business in the city shall pay, for each truck or vehicle used in said business, a license of \$200.00.

**No license will be issued until applicant has obtained and presented the following to the Revenue Division at the time of application:**

- (1) A valid, current Health Department Permit;**
- (2) A valid, current, photo identification, issued by a state, for each applicant.**

No vending is allowed on sidewalks, streets, highways, or roadways located within the "Study Area" designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the City without authorization. Such authorization must be obtained in addition to a business license.

(Note: Anyone wishing to peddle in the "Study Area" should contact Operation New Birmingham (ONB).)

The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham 1980, as amended and as it may be amended.

#### Schedule 114300. Fishing, Hunting and Trapping.

Each person, firm or corporation who is engaged in harvesting of fish, fishing, hunting and trapping fish and other wild animals primarily for commercial purposes, operating game preserves, or hunting preserves by taking them from their natural habitat shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum of \$300.00.

## **NAICS 115. - Support Activities for Agriculture and Forestry.**

### Schedule 115302. Support Activities for Agriculture and Forestry.

Each person, firm or corporation who is engaged in support activities for growing crops and providing support activities for agricultural and forestry production shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum of \$300.00.

## **NAICS 211. - Oil and Gas Extraction.**

### Schedule 211303. Oil and Gas Extraction.

Each person, firm or corporation engaged in the business of operating and developing oil and gas field properties and establishments primarily engages in recovering liquid hydrocarbons from oil and gas field gases shall pay a license equal to 6/20 of one percent of the gross receipts from said business from the previous year with a minimum of \$1,000.00.

## **NAICS 212. - Mining (Except Oil and Gas).**

### Schedule 212304. Mining.

Each person, firm or corporation engaged in the business of mining, mine site development and beneficiating shall pay a license based on less than \$30,000.00: \$300.00, plus an amount equal to 8/10 of one percent of gross receipts in excess of \$30,000.00.

## **NAICS 213. - Support Activities for Mining.**

### Schedule 213305. Support Activities for Mining.

Each person, firm or corporation engaged in the business of mining support services for minerals which includes taking core samples, making geological observations, excavating, drilling, re-drilling, cementing wells, shooting wells, perforating well casing, acidizing, chemically treating wells, and swabbing wells shall pay a license based on two-tenths of one percent of the gross receipts from said business from the previous year with a minimum of \$300.00. Mining Engineers are classified under Schedule 098.

## **NAICS 221. - Utilities.**

### Schedule 221095. Electric Light and Power Company.

Each person, firm or corporation engaged in the business of selling electrical current, an amount equal to three percent of the gross receipts derived during the preceding calendar year from the sale of electrical current to consumers, users and/or distributors thereof residing or having a place or places of business in the City of Birmingham when such current, after the sale thereof at any place, is consumed or used in the City of Birmingham by such consumers or users, or is distributed from any point or points in the City of Birmingham by such distributors.

Each person, firm, company, association or corporation engaging in or carrying on any business, vocation, occupation or profession hereinabove enumerated outside the corporate limits of the City of Birmingham, but within the police jurisdiction thereof, shall take out a license and pay therefor an amount equal to one-half percent the amount of license tax to which he, she or it would be subject where such business vocation, occupation or profession engaged in or carried on within the corporate limits of the City of Birmingham.

### Schedule 221117. Gas Companies.

Each person, firm or corporation engaged in the business of distributing gas at retail within the city, shall pay a license in an amount equal to three percent of the gross receipts of such business for the year next preceding.

### Schedule 221227. Steam Heat.

Each person, firm or corporation engaged in the business of supplying steam, hot or chilled water for the purpose of heating or cooling buildings or any other use shall pay a license in the amount of three percent of the gross receipts from said business for the year next preceding.



## Schedule 221252. Water Works Companies.

Each person, firm or corporation engaged in the business of supplying water, for public domestic purposes, three percent of the gross receipts of such business for the preceding year.

## NAICS 236. - Construction of Buildings.

### Schedule 236068. Contractors (General)

Each person engaged in the business of constructing houses or buildings on contract, or who constructs two or more houses a year, whether on contract or otherwise, or who maintains an office in Birmingham used in connection with such construction services outside of Birmingham, where gross receipts for services performed inside the City of Birmingham from the previous year are:

Less than \$50,000	\$250.00
\$50,000 and less than \$70,000	\$350.00
\$70,000 and less than \$110,000	\$500.00
\$110,000 and less than \$160,000	\$750.00
\$160,000 and less than \$210,000	\$850.00
\$210,000 and less than \$260,000	\$975.00
\$260,000 and less than \$300,000	\$1,100.00
\$300,000 and less than \$500,000	\$1,150.00
\$500,000 and less than \$750,000	\$1,200.00
\$750,000 and less than \$1,000,000	\$1,300.00
\$1,000,000 and less than \$1,500,000	\$1,400.00
\$1,500,000 and less than \$2,000,000	\$1,500.00

Plus an amount equal to 1/10 of 1% of annual gross receipts in excess of \$2,000,000 not to exceed a license tax amount of \$25,000.00.

Contractor's gross receipts will be determined based upon work done in the City limits of the City of Birmingham. This includes any work performed in the City of Birmingham for projects outside of the City. It does not include gross receipts for work performed outside of the City. For purposes of this schedule, the gross receipts shall be reduced by the amounts of gross receipts taxable by taxing authorities outside of the City of Birmingham city limits. Contractors gross receipts shall also exclude (i.e. deduct) the amount of payments made to sub-contractors for services performed by said sub-contractors, regardless of the sub-contractor's office location.

Example: Contractor has a construction project in Huntsville for a total contract amount of \$1,000,000.00 (1 million dollars). \$950,000 of the construction work is performed by the Contractor solely in Huntsville and \$50,000 of the construction work (drafting, home office p.m., etc.) is performed by the Contractor solely in the Birmingham office. The amount of revenue to be included in "gross receipts" for the purpose of the Contractor's Birmingham license tax would be \$50,000. \*

In this example, the contractor is not claiming any exemptions (i.e. any payments to any sub-contractors).

Businesses located within the city limits: The herein referenced business license tax schedule is applicable to businesses (taxpayers) qualifying under this business license schedule whose businesses and/or business office(s) are physically located within the city limits of Birmingham, Alabama, and perform the herein described contractor services within the City of Birmingham. The initial business license tax required under this schedule is subject to the Annualization of Business License (Ordinance No. 97-183, Article II, Section, 21.1. as amended).

Businesses located outside the city limits, including the police jurisdiction: For businesses (taxpayers) not physically located within the city limits of Birmingham or its police jurisdiction, but that qualify for this business license schedule and perform the herein described contractor services within the City limits of the City of Birmingham, shall be required to purchase a business license and the business license shall be purchased in advance. The business license shall be based on the actual contract amount (i.e. gross receipts) for the total work to be performed within the city, and the business license amount shall be determined by the rates specified herein. If the construction project, for which the license specified herein was obtained, continues into subsequent business license tax year(s), a business license in only the minimum amount shall be required to be purchased in each such subsequent year(s). Amendments or revisions to the original contract amount upon which this license is based shall result in additional business license taxes becoming due. Any amendments to contract amounts resulting in a decreased business license amount shall require the business (taxpayer) petition the City of Birmingham for a refund of all overpayments pursuant to the business license code (Ordinance 97-183, as amended, Article II, Section 10).

Additional business license requirements: Any licensed contractor shall furnish the Director of Finance (or the Director's designee), within fifteen (15) days of the request thereof a written summary of the following for each sub-contractor performing, any work or service/or the said contractor: (1) sub-contractor's name (including the d/b/a); (2) sub-contractor's business/ mailing addresses; (3) sub contractor's contact telephone number(s); (4) sub-contractor's contract amount(s); (5) sub-contractor's specialty classification(s) (i.e. masonry, concrete finishing, plumbing, etc.); and (6) sub-contractor's City taxpayer identification numbers (if known by the contractor). If a sub-contractor does not provide the contractor a City of Birmingham taxpayer identification number, the Contractor shall notify the City in the required summary. This summary information shall be provided for each sub-contractor performing work on a project in the City. These requirements are pursuant to the City of Birmingham Business License Ordinance No. 97-1 83. Article II. Section 35, as amended.

**Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board**

## NAICS 237. - Heavy and Civil Engineering Construction.

Schedule 237067. "Contractors, Excavators, Pavers, Viaduct, Underpass, and Sewer Builders or Concrete Work".

Each person engaged in carrying on excavating, paving, viaduct installation, sewer building or concrete work or services within the City of Birmingham, where the annual gross receipts for the next preceding year is:

Less than \$50,000	\$250.00
\$50,000 and less than \$70,000	\$350.00
\$70,000 and less than \$110,000	\$500.00
\$110,000 and less than \$160,000	\$750.00
\$160,000 and less than \$210,000	\$850.00
\$210,000 and less than \$260,000	\$975.00
\$260,000 and less than \$300,000	\$1,100.00
\$300,000 and less than \$500,000	\$1,150.00
\$500,000 and less than \$750,000	\$1,200.00
\$750,000 and less than \$1,000,000	\$1,300.00
\$1,000,000 and less than \$1,500,000	\$1,400.00
\$1,500,000 and less than \$2,000,000	\$1,500.00

Plus an amount equal to 1/10 of 1% of annual gross receipts in excess of \$2,000,000 not to exceed a license tax amount of \$25,000.00.

**Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board**

Schedule 237067.01 (b) Where only an office is maintained in the City of Birmingham \$350.00

Contractor's gross receipts will be determined based upon work done in the City limits of the City of Birmingham. This includes any work performed in the City of Birmingham for projects outside of the City. It does not include gross receipts for work performed outside of the City. For purposes of this schedule, the gross receipts shall be reduced by the amounts of gross receipts taxable by taxing authorities outside of the City of Birmingham city limits. Contractors gross receipts shall also exclude (i.e. deduct) the amount of payments made to sub-contractors for services performed by said sub-contractors, regardless of the sub-contractor's office location.

Example: Contractor has a construction project in Huntsville for a total contract amount of \$1,000,000.00 (1 million dollars). \$950,000 of the construction work is performed by the Contractor solely in Huntsville and \$50,000 of the construction work (drafting, home office p.m., etc.) is performed by the Contractor solely in the Birmingham office. The amount of revenue to be included in "gross receipts" for the purpose of the Contractor's Birmingham license tax would be \$50,000. \*

\*In this example, the contractor is not claiming any exemptions (i.e. any payments to any sub-contractors).

Businesses located within the city limits: The herein referenced business license tax schedule is applicable to businesses (taxpayers) qualifying under this business license schedule whose businesses and/or business office(s) are physically located within the city limits of Birmingham, Alabama, and perform the herein described contractor services within the City of

Birmingham. The initial business license tax required under this schedule is subject to the Annualization of Business License (Ordinance No. 97-183, Article II, Section, 21.1, as amended).

Businesses located outside the city limits, including the police jurisdiction: For businesses (taxpayers) not physically located within the city limits of Birmingham or its police jurisdiction, but that qualify for this business license schedule and perform the herein described contractor services within the City limits of the City of Birmingham, shall be required to purchase a business license and the business license shall be purchased in advance. The business license shall be based on the actual contract amount (i.e. gross receipts) for the total work to be performed within the city, and the business license amount shall be determined by the rates specified herein. If the construction project, for which the license specified herein was obtained, continues into subsequent business license tax year(s), a business license in only the minimum amount shall be required to be purchased in each such subsequent year(s). Amendments or revisions to the original contract amount upon which this license is based shall result in additional business license taxes becoming due. Any amendments to contract amounts resulting in a decreased business license amount shall require the business (taxpayer) petition the City of Birmingham for a refund of all overpayments pursuant to the business license code (Ordinance 97-183, as amended, Article II, Section 10).

Additional business license requirements: Any licensed contractor shall furnish the Director of Finance (or the Director's designee), within fifteen (15) days of the request thereof a written summary of the following for each sub-contractor performing, any work or service for the said contractor: (1) sub-contractor's name (including the d/b/a); (2) sub-contractor's business/ mailing addresses; (3) sub-contractor's contact telephone number(s); (4) sub-contractor's contract amount(s); (5) sub-contractor's specialty classification(s) (i.e. masonry, concrete finishing, plumbing, etc.); and (6) sub-contractors City taxpayer identification numbers (if known by the contractor). If a sub-contractor does not provide the contractor a City of Birmingham taxpayer identification number, the Contractor shall notify the City in the required summary. This summary information shall be provided for each sub-contractor performing work on a project in the City. These requirements are pursuant to the City of Birmingham Business License Ordinance No. 97-183, Article II, Section 35, as amended.

**Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board**

## NAICS 238. - Specialty Trade Contractors.

### Schedule 238069. Contractors (HVAC).

Each person contracting for or engaged in the business of installing or repairing air conditioning, furnaces, making furnace repairs, doing sheet and tin metal work, steam heating, hot water heating, and steam fitting, any one or all, where gross receipts for services performed within the City of Birmingham from the previous year are:

Less than \$50,000	\$250.00
\$50,000 and less than \$70,000	\$350.00
\$70,000 and less than \$110,000	\$500.00
\$110,000 and less than \$160,000	\$750.00
\$160,000 and less than \$210,000	\$850.00
\$210,000 and less than \$260,000	\$975.00
\$260,000 and less than \$300,000	\$1,100.00
\$300,000 and less than \$500,000	\$1,150.00
\$500,000 and less than \$750,000	\$1,200.00
\$750,000 and less than \$1,000,000	\$1,300.00
\$1,000,000 and less than \$1,500,000	\$1,400.00
\$1,500,000 and less than \$2,000,000	\$1,500.00

Plus an amount equal to 1/10 of 1% of annual gross receipts in excess of \$2,000,000 not to exceed a license tax amount of \$25,000.00.

NO LICENSE WILL BE ISSUED to any heating and air conditioning contractor until applicant has obtained and presented to the Revenue Division at the time of application or renewal, a current, valid State of Alabama Permit issued by the Certification Board of Heating and Air Conditioning Contractors.

Contractor's gross receipts will be determined based upon work done in the City limits of the City of Birmingham. This includes any work performed in the City of Birmingham for projects outside of the City. It does not include gross receipts for work performed outside of the City. For purposes of this schedule, the gross receipts shall be reduced by the amounts of gross receipts taxable by taxing authorities outside of the City of Birmingham city limits. Contractors gross receipts shall also

exclude (i.e. deduct) the amount of payments made to sub-contractors for services performed by said sub-contractors, regardless of the sub-contractor's office location.

Example: Contractor has a construction project in Huntsville for a total contract amount of \$1,000,000.00 (1 million dollars). \$950,000 of the construction work is performed by the Contractor solely in Huntsville and \$50,000 of the construction work (drafting, home office p.m., etc.) is performed by the Contractor solely in the Birmingham office. The amount of revenue to be included in "gross receipts" for the purpose of the Contractor's Birmingham license tax would be \$50,000. \*

\*In this example, the contractor is not claiming any exemptions (i.e. any payments to any sub-contractors).

Businesses located within the city limits: The herein referenced business license tax schedule is applicable to businesses (taxpayers) qualifying under this business license schedule whose businesses and/or business office(s) are physically located within the city limits of Birmingham, Alabama, and perform the herein described contractor services within the City of Birmingham. The initial business license tax required under this schedule is subject to the Annualization of Business License (Ordinance No. 97-183, Article II, Section, 21.1. as amended).

Businesses located outside the city limits, including the police jurisdiction: For businesses (taxpayers) not physically located within the city limits of Birmingham or its police jurisdiction, but that qualify for this business license schedule and perform the herein described contractor services within the City limits of the City of Birmingham, shall be required to purchase a business license and the business license shall be purchased in advance. The business license shall be based on the actual contract amount (i.e. gross receipts) for the total work to be performed within the city, and the business license amount shall be determined by the rates specified herein. If the construction project, for which the license specified herein was obtained, continues into subsequent business license tax year(s), a business license in only the minimum amount shall be required to be purchased in each such subsequent year(s). Amendments or revisions to the original contract amount upon which this license is based shall result in additional business license taxes becoming due. Any amendments to contract amounts resulting in a decreased business license amount shall require the business (taxpayer) petition the City of Birmingham for a refund of all overpayments pursuant to the business license code (Ordinance 97-183, as amended, Article II, Section 10).

Additional business license requirements: Any licensed contractor shall furnish the Director of Finance (or the Director's designee), within fifteen (15,) days of the request thereof a written summary of the following for each sub-contractor performing, any work or service for the said contractor: (1) sub-contractor's name (including the d/b/a); (2) sub-contractor's business/ mailing addresses; (3) sub-contractor's contact telephone number(s); (4) sub-contractor's contract amount(s); (5) sub-contractor's specialty classification(s) (i.e. masonry, concrete finishing, plumbing, etc.); and (6) sub-contractor's City taxpayer identification numbers (if known by the contractor). If a sub-contractor does not provide the contractor a City of Birmingham taxpayer identification number, the Contractor shall notify the City in the required summary. This summary information shall be provided for each sub-contractor performing work on a project in the City. These requirements are pursuant to the City of Birmingham Business License Ordinance No. 97-1 83, Article II, Section 35, as amended.

**Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors**

## Schedule 238070. Contractors, House Movers and/or House Wreckers.

Each person, firm or corporation contracting for or engaged in the business of moving houses or other similar structures and/or engages in demolition of houses, buildings, or other structures, whether actually doing the work or making contracts for the work to be done either by himself or by others where gross receipts for services performed within the City of Birmingham from the previous year are:

Less than \$50,000	\$250.00
\$50,000 and less than \$70,000	\$350.00
\$70,000 and less than \$110,000	\$500.00
\$110,000 and less than \$160,000	\$750.00
\$160,000 and less than \$210,000	\$850.00
\$210,000 and less than \$260,000	\$975.00
\$260,000 and less than \$300,000	\$1,100.00
\$300,000 and less than \$500,000	\$1,150.00
\$500,000 and less than \$750,000	\$1,200.00
\$750,000 and less than \$1,000,000	\$1,300.00
\$1,000,000 and less than \$1,500,000	\$1,400.00
\$1,500,000 and less than \$2,000,000	\$1,500.00

Plus an amount equal to 1/10 of 1% of annual gross receipts in excess of \$2,000,000 not to exceed a license tax amount of \$25,000.00.

**Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board**

### Schedule 238070.01 (b) Where only an office is maintained in the City of Birmingham \$350.00

Contractor's gross receipts will be determined based upon work done in the City limits of the City of Birmingham. This includes any work performed in the City of Birmingham for projects outside of the City. It does not include gross receipts for work performed outside of the City. For purposes of this schedule, the gross receipts shall be reduced by the amounts of gross receipts taxable by taxing authorities outside of the City of Birmingham city limits. Contractors gross receipts shall also exclude (i.e. deduct) the amount of payments made to sub-contractors for services performed by said sub-contractors, regard less of the sub-contractor's office location.

Example: Contractor has a construction project in Huntsville for a total contract amount of \$1,000,000.00 (1 million dollars). \$950,000 of the construction work is performed by the Contractor solely in Huntsville and \$50,000 of the construction work ('drafting, home office p.m., etc.) is performed by the Contractor solely in the Birmingham office. The amount of revenue to be included in 'gross receipts "for the purpose of the Contractor's Birmingham license tax would be \$50,000. \*

\*In this example, the contractor is not claiming any exemptions (i.e. any payments to any sub-contractors).

Businesses located within the city limits: The herein referenced business license tax schedule is applicable to businesses (taxpayers) qualifying under this business license schedule whose businesses and/or business office(s) are physically located within the city limits of Birmingham, Alabama, and perform the herein described contractor services within the City of Birmingham. The initial business license tax required under this schedule is subject to the Annualization of Business License (Ordinance No. 97-183, Article II, Section, 21.1, as amended).

Businesses located outside the city limits, including the police jurisdiction: For businesses (taxpayers) not physically located within the city limits of Birmingham or its police jurisdiction, but that qualify for this business license schedule and perform the herein described contractor services within the City limits of the City of Birmingham, shall be required to purchase a business license and the business license shall be purchased in advance. The business license shall be based on the actual contract amount (i.e. gross receipts) for the total work to be performed within the city, and the business license amount shall be determined by the rates specified herein. If the construction project, for which the license specified herein was obtained, continues into subsequent business license tax year(s), a business license in only the minimum amount shall be required to be purchased in each such subsequent year(s). Amendments or revisions to the original contract amount upon which this license is based shall result in additional business license taxes becoming due. Any amendments to contract amounts resulting in a decreased business license amount shall require the business (taxpayer) petition the City of Birmingham for a refund of all overpayments pursuant to the business license code (Ordinance 97-183. as amended. Article II. Section 10).

Additional business license requirements: Any licensed contractor shall furnish the Director of Finance (or the Director's designee), within fifteen (15) days of the request thereof a written summary of the following for each sub-contractor performing, any work or service for the said contractor: (1) sub-contractor's name (including the d/b/a); (2) sub-contractor's business/ mailing addresses; (3) sub contractor's contact telephone number(s); (4) sub-contractor's contract amount(s); (5) sub-contractor's specialty classification(s) (i.e. masonry, concrete finishing, plumbing, etc.); and (6) sub-contractor's City taxpayer identification numbers (if known by the contractor). If a sub-contractor does not provide the contractor a City of Birmingham taxpayer identification number, the Contractor shall notify the City in the required summary. This summary information shall be provided for each sub-contractor performing work on a project in the City. These requirements are pursuant to the City of Birmingham Business License Ordinance No. 97-183, Article 11, Section 35, as amended.

**Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board**

### Schedule 238071.00. Contractors, House Painters, Sign Painters, Cardwriting, Decorations, Plasterers, Paper Hangers, Lathers, Cabinet or Carpenter Shop, Automobile Painting, Building Siding and/or Building Insulation. (Contractors Other)

Each person Each person, firm or corporation engaged in any of the foregoing businesses whether actually doing the work or making contracts for the work to be done either by himself or by others, shall pay a license as follows:

Where only one worker	\$75.00
Where two and less than six workers	\$250.00

Persons, firms or corporations exceeding five workers on any contract shall be required to purchase a General Contractors license in accordance with all taxes and requirements as referenced in the City of Birmingham Business License Code, 97-183, as amended.

Any claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipt calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Businesses located within the city limits: The herein referenced business license tax schedule is applicable to businesses (taxpayers) qualifying under this business license schedule and have their business and/or business office(s) located within the city limits of Birmingham, Alabama. \*

Businesses located outside the city limits, including the police jurisdiction: For businesses (taxpayers) that do not have their business and/or offices located within the city limits of Birmingham, Alabama or its police jurisdiction, however qualify for this business license schedule and perform the herein described contractor services within the City of Birmingham city limits shall purchase a business license in advance. The advance business license purchase amount will be based on the actual number of workers for the contract (i.e. gross receipts) of work performed within the city limits. Additional business license taxes shall become due with increase(s) to the number of workers on a certain contract.

Additional business license requirements: Any licensed contractor shall furnish the Director of Finance (or the Director's designee,) within 15 days of the request thereof, all of the following: A written summary of the names, business/ mailing addresses, telephone numbers, contract amounts, City taxpayer identification numbers, and specialty classifications (i.e. masonry, concrete finishing, plumbing, etc.) of each subcontractor performing any work or service for said contractor in the City, pursuant to Section 35 of this Business License Code. If a business does not have a City taxpayer identification number, the Contractor shall notify the City in the required summary. This ordinance shall be effective January 1, 2016.

### Schedule 238071.01 Contractors Roofers

See Schedule 238071.00.

**Must Provide Board Certification: Home Builders Licensure Board**

## Schedule 238096. Electricians.

Each person, firm or corporation doing business within the City of Birmingham as, or soliciting electric work:

Where one master or journeymen electrician is employed \$75.00

Where two and less than three \$180.00

Where three and less than six \$250.00

Persons, firms or corporations exceeding five (5) workers on any contract shall be required to purchase a General Contractors license in accordance with all taxes and requirements as referenced in the City of Birmingham Business License Code, 9 7-183, as amended.

The average number of master or journeymen electricians employed in the preceding year shall afford the basis for computing the tax due hereunder which average number shall be determined as outlined in Schedule 201 of this Business License Code.

**NO LICENSE WILL BE ISSUED until the following has been obtained and presented to the Revenue Division at the time of application and/or renewal:**

**(1) A current, valid City of Birmingham Master Electrician's Certification Card.**

**(2) A bond in the amount of \$10,000 executed on a bond form provided by the City of Birmingham Finance Department.**

Businesses located within the city limits: The herein referenced business license tax schedule is applicable to businesses (taxpayers) qualifying under this business license schedule whose businesses and/or business office(s) are physically located within the city limits of Birmingham, Alabama, and perform the herein described services within the City of Birmingham. The initial business license tax required under this schedule is subject to the Annualization of Business License (Ordinance No. 97-183, Article II. Section. 21.1, as amended).

Businesses located outside the city limits, including the police jurisdiction: For businesses (taxpayers) not physically located within the city limits of Birmingham or its police jurisdiction, but that qualify for this business license schedule and perform the herein described services within the City limits of the City of Birmingham, shall be required to purchase a business license and the business license shall be purchased in advance. The business license shall be based on the actual contract amount (i.e. gross receipts) for the total work to be performed within the city, and the business license amount shall be determined by the rates specified herein. If the construction project, for which the license specified herein was obtained, continues into subsequent business license tax year(s), a business license in only the minimum amount shall be required to be purchased in each such subsequent year(s). Amendments or revisions to the original contract amount upon which this license is based shall result in additional business license taxes becoming due. Any amendments to contract amounts resulting in a decreased business license amount, the business (taxpayer) shall petition the City of Birmingham for a refund of all overpayments pursuant to the business license code (Ordinance 97-183, as amended, Article II, Section 10).

## Schedule 238097. Elevators.

Each person, firm or corporation selling or installing hydraulic, steam, electric or hand power elevators or repairing or maintaining same, either as principal or agent, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

## Schedule 238104. Floor Dressers.

Each person, firm or corporation, operating one or more floor dressing machines and engaged in dressing, selling or installing flooring shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$150.00.

## Schedule 238201. Plumbing, Gas Fitters.

Each person, firm or corporation engaged in the business of plumbing, gas fitting, and/or steam/hot water heating, any one or all, where the number of master or journeyman workers retained or used is:

Where less than 3 \$180.00

Where 3 and less than 5 \$240.00

Where 5 and less than 10 \$360.00

Where 10 and less than 15 \$480.00

Where 15 and over \$600.00

No license will be issued until applicant has obtained and presented the following to the Revenue Division at the time of application:

- (1) A current, valid Master Plumbers/Gas Fitters card issued by the State of Alabama Licensing Board for Plumbers and Gas Fitters.
- (2) Surety Bond in the amount of \$10,000.00, payable to the City of Birmingham, and executed on bond form provided by the City.

Where plumbing equipment or supplies or other merchandise is sold and not installed by the plumber, a merchandise license shall be paid as provided for in Schedule 165 of this Business License Code.

For the purpose of computing the amount of license tax due under this schedule, the average number of master or journeyman workers retained or used in the year immediately preceding the year for which the license tax is paid shall afford the basis of computation. The average number of master or journeyman workers shall be the quotient derived through dividing by four the sum of the largest number of master or journeyman workers retained or used during the months of January, April, July and October of the year immediately preceding; provided, however, if the licensee were not engaged in business during the entire preceding year the average number of master or journeymen workers shall be determined on the basis of the highest number of master or journeyman workers retained or used during any one or more of the months of January, April, July and October, during which such licensee was engaged in business.

#### Schedule 238010.B0. Burglar/Fire Alarm Companies (Installation and Maintenance Only).

Each person, firm, partnership or corporation engaged in the business of installation, maintenance, service or repair, alteration, or moving of alarm systems, in or on any building or structure shall pay a license as follows: Where gross annual business from said business from the previous year is:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross annual business in excess of \$20,000.00.

It shall be unlawful for any person or entity engaged in the business of installing alarms to install an alarm designed to provoke police or emergency response unless such person possesses a current valid city business license and is knowledgeable and competent to make such installation (Ord. No. 86-266).

Effective January 1, 1998, no license will be issued to installers until applicant has obtained a State license issued by the Alabama Electronic Security Board of Licensure (Title 34, Chapter 1A, Code of Alabama 1975).

#### Schedule 238017.A0. Automatic Sprinklers, Inside.

Each person, firm, or corporation engaged in the business of selling, or installing automatic sprinkler systems inside buildings, shall pay a license of two-tenths of one percent of the gross receipts from said business from previous year with a minimum license of \$120.00.

### NAICS 311. - Food Manufacturing.

#### Schedule 311029. Bakery – Wholesale with Delivery Vehicles

Each person conducting a bakery and in connection operates a vehicle on street shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

#### Schedule 311029.01 Bakery – Wholesale Fixed Location Only

Where no vehicle owned by the business is operated on the streets in connection with said business and gross receipts are:

Less than \$50,000.00	\$120.00
\$50,000.00 and not more than \$100,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross receipts in excess of \$100,000.00.



The aforesaid schedule of license shall also apply to the making of donuts where the same are sold at wholesale only.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

#### Schedule 311030. Bakery Goods, Including Donuts.

Each retail dealer in bakery goods and/or donuts where principal business, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$120.00.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

#### Schedule 311046. Candy, Processing or Manufacturing, Canning, Preserving, and/or Peanut Butter Processing or Manufacturing.

Each person, firm or corporation engaged in the business of making, processing or manufacturing candy, canning, processing, or preserving farm produce and/or making, processing or manufacturing peanut butter and similar products shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$120.00.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

#### Schedule 311080. Creamery, Butter Factory, Milk Pasteurization Plant, Oleo Margarine Plant, Including the Sale of Chocolate Milk, or Other Similar Products. (Dairy Manufacturing)

Each person, firm or corporation so engaged shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

#### Schedule 311080.01. Buttermilk and Other Manufacturing with No Pasteurization

Where there is no pasteurization plant, and buttermilk is manufactured from powder a license of two-tenths of one percent of the gross receipts, less returned goods, from said business from the previous year with a minimum license of \$60.00.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

#### Schedule 311122. Grain or Flour Dealer, Agent or Broker, Grain Processor, Grist Mills, Wholesale Dealer in Powdered Milk.

Each person engaged in any of the aforesaid types of businesses, shall pay a license on the first \$100,000.00 of the gross receipts from said business from the previous year of \$200.00 Plus an amount equal to 2/20 of one percent of gross receipts in excess of \$100,000.00.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

#### Schedule 311220. Sausage Factory.

Each person, firm or corporation conducting, where principal business, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

#### Schedule 311229. Syrup, Manufacturer, Agent, Dealer or Broker.

Each wholesale manufacturer, agent or dealer, or broker for Coca Cola, Celery Cola, Cheri-Cola, Root Beer, or any similar compound syrup used in compounding drinks where principal business, in addition to bottlers license, shall pay a license of

two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit as needed.

## **NAICS 312. - Beverage and Tobacco Product Manufacturing.**

### Schedule 312039. Bottlers, Manufacturing.

Each person, firm or corporation engaged in the manufacturing, producing, or bottling, in bottles or other containers, soda water, carbonated drinks, fruit juices or imitations thereof, and any preparations known as soft drinks of any description, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

### Schedule 312040. Bottled Waters and/or Fruit Drinks.

- (a) Each retail dealer in aerated waters, carbonated waters, fruit drinks, or soft drinks of any description, where not principal business: \$24.00.
- (b) Where principal business, each retail dealer shall pay a license of \$24.00 on the first \$5,000.00 of gross receipts, plus \$24.00 on each additional \$5,000.00 or fractional part thereof of gross receipts from said business from the previous year.
- (c) No person, firm, or corporation conducting restaurant, cafe or lunch stand as the principal business, shall pay the license provided by this schedule, but shall include gross receipts from such bottled waters and fruit drinks as part of gross receipts of such restaurant, cafe or lunch stand and pay under Schedule 216 of this Code.

### Schedule 312132. Ice Factory.

Each person, firm or corporation manufacturing, selling or delivering ice within the City's jurisdiction, shall pay a license at the rate of \$9.60 per ton based on the daily machine capacity of each factory producing ice that is sold within the City, provided each operator manufacturing or delivering ice within the City's jurisdiction, shall pay a rate of not less than \$400.00, multiplied by the number of factories used in producing ice for sale within the City's jurisdiction.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

## **Schedule 312150. Alcoholic Beverages, Liquor, Beer, Wine.**

The following is hereby declared to be the schedule of licenses for Alcoholic Beverages. Liquor, Beer, Wine for the calendar year commencing January 1, 2008, and for each subsequent year thereafter, for businesses who shall engage in the alcoholic beverage, liquor, beer or wine business in or carried on in the City of Birmingham in said calendar year, and each and every firm, company or corporation engaged in any such business enumerated herein, in said calendar year shall pay and take out such licenses in such sums as are herein provided:

Definitions. In the construction of this subsection, the following words or phrases shall, unless the context clearly indicates otherwise, have the meanings ascribed to them as follows:

- (a) "Board." The Alcoholic Beverage Control Board of the State of Alabama.
- (b) "City." The City of Birmingham, Alabama.
- (c) "Code." The Code of Alabama, 1975.
- (d) "Corporate Limits." The corporate limits of the City of Birmingham, Alabama.
- (e) "Engaged in Business." A person shall be deemed engaged in business within the corporate limits if that person has a fixed place of business within said corporate limits, or if, pursuant to agreement of sale, express or implied, that person delivers any alcoholic beverage or liquor, beer, or wine within said corporate limits, or if that person within said corporate limits, shall do any act authorized to be done only by the holder of any license issued by the board.

- (f) "Fixed Place of Business." Any place where any alcoholic beverage, liquor, wine, or beer is kept or stored for sale or delivery.
- (g) "Person." Any legal entity, including, but not limited to, natural persons, associations and corporations, but excluding the State of Alabama and the Board.
- (h) The terms "Alcoholic Beverage," "Beer," "Brewpub," "Club," "Importer," "Liquor," "Manufacturer," "Restaurant," "Retailer," "Sale or Sell," "Wholesaler," "Wine," "Fortified Wine," and "Table Wine" shall have the same meaning as ascribed to them by the Alabama Alcoholic Beverage Licensing Code, Title 28, Code of Alabama 1975, and as interpreted by the regulations of the Board.

#### Schedule 312150.A0. Manufacturer.

Each person licensed by the Board as a manufacturer under Section 28-3A-6 of the Code, who manufactures, or otherwise distills, produces, ferments, brews, bottles, rectifies, or compounds alcoholic beverages shall pay an annual license fee of: \$500.00.

#### Schedule 312150.B0. Importer.

Each person licensed by the Board as an importer under Section 28-3A-7 of the Code shall pay an annual license fee of: \$500.00.

Provided that, if such importer can only import table wine the license fee shall be: \$250.00.

#### Schedule 312150.C0. Liquor Wholesaler.

Each person licensed by the Board as a liquor wholesaler under Section 28-3A-8 of the Code, shall pay an annual license fee of: \$500.00.

#### Schedule 312150.D0. Beer Wholesaler.

Each person licensed as a beer wholesaler under Section 28-3A-9 of the Code shall pay an annual license fee of: \$275.00.

#### Schedule 312150.E0. Wine Wholesaler.

Each person licensed as a wine wholesaler under Section 28-3A-9 of the Code shall pay an annual license fee of: \$150.00.

#### Schedule 312150.F0. Beer and Wine Wholesaler.

Each person licensed as a beer and wine wholesaler under Section 28-3A-9 of the Code shall pay an annual license fee of: \$375.00.

#### Schedule 312150.G0. Warehouse.

Each person licensed by the Board to operate an alcoholic beverage warehouse under Section 28-3A-10 of the Code, shall pay an annual license fee of: \$200.00.

#### Schedule 312150.H0. Lounge Retail Liquor. Class I (On-Premises Consumption).

Each person licensed by the Board to operate a retail liquor lounge under Section 28-3A-11 of the Code, shall pay an annual license fee of: \$500.00.

#### Schedule 312150.I0. Restaurant Retail Liquor.

Each person licensed by the Board to sell alcoholic beverages in connection with the operation of a hotel, restaurant, civic center authority or dinner theater under Section 28-3A-13 of the Code, shall pay an annual license fee of: \$500.00.

#### Schedule 312150.J0. Club Liquor. Class I.

Each person licensed by the Board to operate a club under Section 28-3A-12 of the Code, shall pay an annual license fee of: \$500.00.

#### Schedule 312150.K0. Retail Table Wine (Off-Premises Consumption).

Each person licensed by the Board to sell table wine at retail for off-premises consumption under Section 28-3A-15 of the Code, shall pay an annual license fee of: \$40.00.

#### Schedule 312150.L0. Retail Table Wine (On-Premises and Off-Premises Consumption).

Each person licensed by the Board to sell table wine at retail for on-premises and off-premises consumption under Section 28-3A-14 of the Code, shall pay an annual license fee of: \$100.00.

#### Schedule 312150.M0. Retail Beer (On-Premises and Off-Premises Consumption).

Each person licensed by the Board to sell beer for on-premises and off-premises consumption under Section 28-3A-16 of the Code, shall pay an annual license fee of: \$40.00.

#### Schedule 312150.NO. Retail Beer (Off-Premises Consumption).

Each person licensed by the Board to sell beer for off-premises consumption under Section 28-3A-17 of the Code, shall pay an annual license fee of: \$40.00.

#### Schedule 312150.OO. Special Retail; More Than 30 Days.

Each person who shall be granted a special retail license by the Board under Section 28-3A-19 Code of Alabama 1975, which is valid for more than 30 days, and renewable annually shall pay a license fee of: \$250.00.

#### Schedule 312150.PO. Special Events Retail. Less Than Seven Days.

Each person licensed by the Board to sell alcoholic beverages under Section 28-3A-20 of the Code, which is valid for a period not to exceed seven consecutive calendar days shall pay to the City a license fee of \$50.00. Such license issued by the City is nonrenewable.

#### Schedule 312150.QO. Special Retail; Less Than 30 Days.

Each person who shall be granted a special retail license by the Board under Section 28-3A-19, which is valid for a period of more than seven days but not to exceed 30 days shall pay to the City a license of \$150.00. Such license issued by the City is nonrenewable.

#### Schedule 312150.RO. Brewpub.

Each person licensed by the Board as a Brewpub under Chapter 4A, Title 28 Code of Alabama 1975, the "Alabama Brewpub Act," shall pay an annual license fee of \$500.00. In addition each person licensed as a Brewpub, shall also be required to be licensed under the provisions of Schedule 150-I (Restaurant Retail Liquor).

#### Schedule 312150.SO. Lounge Retail Liquor—Class li. Off-Premises (Package Stores).

Each person licensed by the Board to operate an off-premises retail liquor lounge (package store) under Section 28-3A-11 of the Code, shall pay an annual license fee of: \$500.00.

#### Schedule 312150.TO. Club Liquor—Class li.

Each person licensed by the Board to operate a club under Section 28-3A-12 of the Code, shall pay an annual license fee of: \$500.00.

#### Schedule 312150.YO. Monthly Three Percent Liquor Tax.

On or before the 15th of the calendar month next succeeding the period of the license issued each such person shall pay to the City for the privilege of so engaging in such business an additional license tax of three percent of the gross receipts of such business derived from the sale of alcoholic beverages other than table wine and malt or brewed beverages during such license period.

#### Schedule 312150.ZO. Monthly One Tenth Of One Percent Liquor Tax.

On or before the 15th day of the calendar month next succeeding each separate calendar month, each such person shall also pay to the City, for the privilege of so engaging in such business in such immediately next preceding month, an additional license tax of one-tenth of one percent of the gross receipts of such business received during such immediately next preceding month which said gross receipts were derived only from the sale of alcoholic beverages other than table wine and malt or brewed beverages.

#### Schedule 312400. Wine Wholesaler.

Monthly Wine Tax (\$.07/liter)—Schedule 400. On or before the 15th day of the calendar month next succeeding each separate calendar month, each such person shall also pay to the City, for the privilege of so engaging in such business in such immediately preceding month, an additional license tax of \$.07 per liter of table wine sold within the City during the preceding month. (Section 28-7-16, Code of Alabama 1975).

Sec. 1.1. Issuance of alcoholic beverage licenses. No alcoholic beverage licenses shall be issued for use within the City of Birmingham (a Class 1 municipality) without prior approval by the Birmingham City Council. All other provisions of law, rules or regulations to the contrary notwithstanding, the Alabama Alcoholic Beverage Control Board shall have absolutely no authority to issue any form of license in the City of Birmingham (a Class 1 municipality) including, but not limited to, off-premise consumption licenses, restaurant licenses, or club licenses, for the retail sale of any form of intoxicating beverages, including, but not limited to, malt liquor, beer, wine, liquor, or other alcoholic beverage regulated by the board, unless one of the following requirements are satisfied:

1. The application has first been approved by the Birmingham City Council.
2. The denial of a liquor license application by the Birmingham City Council has been set aside by order of the circuit court of the county in which the site is situated on the ground that the municipal approval was arbitrarily or capriciously denied without a showing of one of the following:

- i. The creation of a nuisance.
- ii. Circumstances clearly detrimental to or which would adversely affect the public health, safety, and welfare of the adjacent residential neighborhoods.
- iii. A violation of applicable zoning restrictions or regulations.

Sec. 1.2. Schedule of city liquor licenses. Each person licensed by the Board, who shall engage in the alcoholic beverage, liquor, beer or wine business within the corporate limits, shall, prior to engaging in such business, pay to the City for the privilege of so engaging in business, an annual license fee and further license fees as established below.

Sec. 1.3. City liquor license conditions and special provisions.

(A) Deduction for Beer and Wine Tax. For the purpose of this Schedule 150, gross receipts from the sale of table wine, which are taxed under Chapter 7, Title 28 Code of Alabama 1975, the "Alabama Table Wine Act," and gross receipts from the sale of beer on which the uniform State Tax is paid, shall be deducted from the amount considered gross receipts hereunder.

(B) City License Amount One-Half of State License Fee for Specific License Schedules. Notwithstanding any other provision of this Schedule 150, no license or privilege tax, or other charge for the privilege of doing business as a beer wholesaler, importer, or retailer, shall be collected by the City which shall exceed one-half of the amount of the state license fee collected by the Board for like privilege.

(C) No Proration of Liquor License Fee. There shall be no proration of any license fee because of having operated only a part of a calendar year, except as provided in State law.

(D) Due Date of Annual Liquor License Fee; Due Date of Monthly Liquor Taxes; Penalty for Late Payment. The stated annual license fee levied by this Schedule 150 shall be due January 1 of each year and shall be delinquent after January 15 of the year for which such license is due, and a penalty of 15 percent shall be collected on or after January 16th of such year. All additional license fees levied by this Schedule 150, shall be due on the 15th day of the calendar month specified in each levy and shall be delinquent if not paid by such day and a penalty of 15 percent shall be collected after such day of each month.

(E) Unlawful to Sell or Dispense Alcoholic Beverages Without a License. It shall be unlawful for any person, firm, or corporation to engage in the sale of any alcoholic beverage in the City of Birmingham without having first procured a license for such sale. It shall also be unlawful for any current licensee to continue to sell any alcoholic beverages after the expiration of a license previously issued, without obtaining a new license. Each day during which such business is so engaged shall constitute a separate offense punishable as outlined in Section 44 of this ordinance, which punishment may include fine and/or arrest and imprisonment.

(F) Recordkeeping Requirements for Liquor Licensees.

(1) It shall be the duty of every person, firm, corporation, club, association of persons, receiving, storing, selling or handling alcoholic beverages enumerated in this schedule in any manner whatsoever to keep and preserve all invoices, books, papers, canceled checks or other memoranda touching the purchase, sale, exchange or receipt of any and all such alcoholic beverages for a period of five years.

(2) All such invoices, books, papers canceled checks or other memoranda shall be subject to audit and inspection by the department at any and all times upon written notice by the department.

(3) Any person, firm, corporation, club or association of persons who fails or refuses to keep and preserve the records as required by this section or who, upon written request by the department, fails or refuses to allow an audit or inspection of records as provided in this ordinance shall be guilty of a misdemeanor and shall, upon conviction, be punished by a fine of not less than \$50.00 nor more than \$500.00, or by imprisonment for a period not to exceed six months for each offense. Each occurrence of such failure or refusal shall constitute a separate offense and shall also constitute grounds for revocation of any license issued under this Schedule 150.

(4) Additional requirements are outlined in Article II, Section 9, of this Business License Code.

(G) Liquor License/Tax Returns to be Filed; Return to be filed though No Tax May Be Due. The person liable for any license tax imposed by this Schedule shall file with the Director of Finance on or before the final date on which the license tax may be paid without a penalty, such report or reports and in such form as the Director may prescribe evidencing the amount of business done

and the amount of license due thereon. A return should be filed for each reporting period, as provided in this Section 1, even though no tax may be due.

(H) Appeal from the Denial of Liquor License Application. Any person aggrieved by any decision of the Director in the enforcement of this subdivision, may appeal there from to the Council of the City of Birmingham by filing with the City Clerk, within five days of such decision, a letter addressed to the Council, protesting such decision, and contemporaneously delivering a copy of such protest to the Director of Finance and thereafter appearing and prosecuting such protest at the regular meeting of the Council next following the filing of such protest. Failure to thus appeal shall constitute acceptance of such decision and assent to the correctness thereof.

Where a matter has been properly appealed to the Birmingham City Council and resulted in the denial of approval of a license application, the applicant may appeal to the circuit court. Proceedings in the circuit court to review the denial of approval of a license application shall be commenced within 14 days of the action by the Birmingham City Council. The circuit court shall hear the appeal according to its own rules and procedures within 30 days thereafter.

(I) City Liquor License Must Be Obtained for Each ABC Board License Held; License Must Be Displayed. A City license shall be obtained for each ABC Board license held. Every license issued under this ordinance shall be constantly and conspicuously displayed on the licensed premises.

(J) Approval of Liquor License Applicant and Business Location Required. No license will be issued until requirements mandated by the City of Birmingham Department of Planning, Engineering and Permits (Zoning), the City of Birmingham Fire and Rescue Service Department, and the Jefferson County Health Department have been met, and the applicant and the location have been approved by the City Council.

(K) Liquor Licenses May Not Be Assigned or Transferred Without Approval. As provided in Section 28-3A-23(j) Code of Alabama 1975, licenses issued under this Schedule 150 may not be assigned. The City is hereby authorized to transfer any license from one person to another or from one place to another within its governing jurisdiction or both upon submission of such application for transfer to the Finance Department and approval of same by the Council of the City of Birmingham. Under no circumstances may a license issued pursuant to this section be transferred more than once in a calendar year. No transfer shall be made to a person who would not have been eligible to receive the license originally nor for the transaction of business at a place for which the license could not originally have been issued lawfully.

(L) Written Application for Transfer of Liquor License Required. Every applicant desiring a transfer of a license shall file a written application with the Director of Finance prior to the date ownership of the business is legally transferred or conferred to another legal entity. 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 ordinance, unless:

(1) The change requires the taxpayer to obtain a new federal employer identification number or City of Birmingham identification number; or

(2) In the discretion of the city, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit the city from requiring a new business license application and approvals for an alcoholic beverage license.

(M) License Immediately Terminated in the Event of Bankruptcy or Insolvency. Pursuant to Section 28-3A-23(m) Code of Alabama 1975, in the event that any person to whom a license shall have been issued under the terms of this ordinance shall become insolvent, make an assignment for the benefit of creditors, be adjudicated a bankrupt by either voluntary or involuntary action, the license of such person shall immediately terminate and be canceled without any action on the part of the City Council, and there shall be no refund made, or credit given, for the unused portion of the license fee for the remainder of the license year for which said license was granted. Thereafter, no license shall be issued by the Finance Department for the premises, wherein said license was conducted, to any assignee, committee, trustee, receiver, or successor of such licensee until a new application for license has been approved by the City Council. In all such cases, the City Council shall have sole and final discretion as to the propriety of the issuance of a license for such premises, and the time it shall issue, and the period for which it shall be issued, and shall have the further power to impose conditions under which said licensed premises shall be conducted.

(N) License Immediately Terminated Upon Termination of State License, Including Termination for Failure to Timely Renew State License. In the event that any person to whom a license shall have been issued under the terms of this ordinance has a State alcoholic beverage license terminate, including as a result of their failure to timely renew the State alcoholic beverage license, the equivalent City of Birmingham alcoholic beverage license shall terminate and be canceled without any action on the part of the City Council, and there shall be no refund made, or credit given for the unused portion of the license fee for the remainder of the license year for which said license was granted. Thereafter, a new City of Birmingham alcoholic beverage license shall be required in order to continue the sale of any alcoholic beverage within the City, and a new application must be filed and a new license issued in the manner prescribed by this ordinance and by State law before continuation of the business activity. In all such cases, the Council of the City of Birmingham shall have sole and final discretion as to the propriety of the issuance of a new license for such premises, and shall have the further power to impose conditions under which said licensed premises shall be conducted.

## **NAICS 313. - Textile Mills.**

Schedule 313306. Textile Mills.

Each person, firm or corporation engaged in the business of the main processes of preparation and spinning of fiber, knitting or weaving of fabric, and the finishing of the textile shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$300.00.

## **NAICS 314. - Textile Product Mills.**

Schedule 314341. Manufacturing Textile Products.

Each person, firm or corporation engaged in the business of manufacturing textile products, woven, tufted, including carpets, rugs, curtains and draperies shall pay a license of two-tenths of one percent of the gross receipts from the previous year with a minimum license of \$300.00.

## **NAICS 315. - Apparel Manufacturing.**

Schedule 315090. Apparel Manufacturing.

Each person, firm or corporation engaged in the business weaving, or knitting fabric, making garments from purchased fabric shall pay a license of two-tenths of one percent of the gross receipts with a minimum license of \$100.00.

**No license will be issued unless business location is approved by the City of Birmingham Department of Planning, Engineering and Permits as having met zoning requirements.**

## **NAICS 316. - Leather and Allied Product Manufacturing.**

Schedule 316126. Hides.

Each person, firm or corporation dealing with hides, tallow, ginseng, beeswax, or purchasing and receiving or collecting waste grease and animal by-products for rendering or recycling (Act 99-526) shall pay a license of \$50.00.

## **NAICS 321. - Wood Product Manufacturing.**

Schedule 321152.A0. Lumber and/or Building Material Manufacturer and/or Dealer.

Each person, firm or corporation shall pay a license of two-tenths of one percent of the gross receipts less returned goods, for said business for the previous year with a minimum license of \$200.00.

## **NAICS 322. - Paper Manufacturing.**

Schedule 322307. Paper Manufacturing.

Each person, firm or corporation engaged in the business of manufacturing pulp, paper, or converted paper products shall pay a license of two-tenths of one percent of the gross receipts from said business for the previous year with a minimum license of \$300.00.

## **NAICS 323. - Printing and Related Support Activities.**

Schedule 323208. Printing, Engraving, Photoengraving, Multigraph, Mimeograph, Linotype, Bookbinding or Ruling.

Each person, firm or corporation operating a job printing office or linotype machine with or without printing press or bookbinding shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$96.00.

This license to be paid in addition to the other licenses provided for in this Code where merchandise, stationery, and office supplies, etc., are sold.

## **NAICS 324. - Petroleum and Coal Products Manufacturing.**

Schedule 324115. Gas Companies—Transportation of Natural Gas.

Each person, firm or corporation engaged in the transportation and wholesale distribution of natural gas, which maintains its principal executive or administrative office within the city, shall pay a license computed as follows:

When it employs in such office not more than 250 persons	\$6,000.00
When it employs between 251 and 500	\$10,000.00
When it employs 501 to 750	\$15,000.00
When it employs more than 750	\$20,000.00

This schedule shall not apply to any gas company whose principal business in the city is the retail distribution of gas.

Schedule 324119. Gasoline Storage.

(a) Each person, firm or corporation engaged in the business of receiving and/or storing gasoline for others shall pay a license in an amount equal to \$0.02 per gallon on all gasoline so received and/or stored during the full calendar year immediately preceding; plus \$200.00, provided, however, that if said person, firm or corporation engaged in such storage business did not conduct said business for the full period of said preceding year \$2,000.00 shall be paid as a deposit against this license until the end of the current calendar year at which time an adjustment shall be made on the basis of \$0.01 per gallon for all gasoline so received and/or stored during the said current calendar year.

This license of \$0.01 per gallon shall not apply where satisfactory proof is made to the Director of Finance that the City's current license tax, as provided for in Ordinances 598-F and 599-F has been paid on the gasoline that is being stored.

324119.B9 BUSINESS OF RENTING TANKS OR OTHER STORAGE FOR GASOLINE

(b) Each person, firm or corporation engaged in the business of renting tanks or other storage space to others for the purpose of storing gasoline, shall pay a license of \$4,000.00.

This license shall not apply where satisfactory proof is made to the Director of Finance that the City's gallonage license tax as provided for in Ordinances 598-F and 599-F, has been paid on the gasoline stored in such space.

Schedule 324182. Oils. - Wholesaler

Each wholesale dealer, broker, or commission merchant, where not principal business and sold in connection with other wholesale business, shall pay a license in an amount equal to 6/20 of one percent of gross receipts from sales of such business during the year next preceding, with a minimum license, in addition to all other licenses, of \$120.00.

Schedule 324183. Oils per Truck.

Each person, firm or corporation selling as agent, lubricating, illuminating, fuel, gasoline, benzol, benzol products or other oil products, shall pay for the privilege of engaging in such business within the corporate limits a privilege tax at the rate of \$100.00 per annum for each truck used in said business, whether said truck be owned by such agent or not.



## Schedule 324230. Manufacturers or Distributors of Chemicals, Chemical Gas, Powder or Other Explosives, Tar or Asphalt Products.

Each person, firm or corporation engaged in the business of manufacturing, distributing, or who maintains a sales office in the City shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

## Schedule 324260. Oil, Gasoline and Diesel Fuel Delivery.

Each person as principal or agent engaged in distributing or making deliveries, by its own employees or by contract carrier, public or private, or otherwise, of oil, gasoline, kerosene, diesel fuel (other than aviation fuels) or lubricating products, and/or automobile tires and accessories, to one or more service stations, retailers, businesses or other consumers which are located in the city, whether or not such delivery or distribution is made from a place of business within or outside of the city's corporate limits, shall pay an amount of license equal to 6/20 of one percent of the gross receipts from such deliveries or distribution during the next preceding license year, provided, that the tax hereby levied shall not apply to gross receipts of any delivery upon which a license tax levied pursuant to Ordinances 598F or 599F, or Schedules 180 or 182 of this Code has been paid.

The term gross receipts as used in this schedule shall mean the entire receipts from all such deliveries and distribution, not including federal, state and local government taxes on the products so delivered or distributed, and if there are no actual receipts, shall be deemed to be not less than the wholesale value of the products so delivered or distributed.

## Schedule 324598.F0. Off Road Diesel Fuel—Sales or Distribution.

Every distributor or seller of off road diesel fuel or diesel oil shall pay a monthly license tax in an amount equal to \$0.02 on each and every gallon of diesel fuel or diesel oil sold or delivered within the corporate limits of the City for use other than in the operation of any motor vehicle upon the public roads and public streets.

For the purposes of this schedule, "diesel fuel" or "diesel oil" shall not be held to apply to those products known commercially as "fuel oil" or "crude oil" when said products are used for lighting or space heating purposes. The term "distributor or seller" shall include every person, as defined in Article II, Section 1 of this business license code, who shall engage in selling or delivering diesel fuel or diesel oil within the corporate limits of the City of Birmingham for use other than in the operation of any motor vehicle upon public highways, public roads and public streets.

Due Date and Penalty. Each and every distributor and seller, shall, on or before the 25th day of each month, file with the Director of Finance a sworn, written statement, which shall be a full, true, accurate and correct statement of the amount and quantity of all diesel fuel or diesel oil sold or delivered by such distributor or seller within the corporate limits of said City during the preceding month. Any person failing or refusing to pay said license within the time specified shall be guilty of any offense against said City, and such offense shall be a continuing offense, and each day during which said business or occupation is engaged in during such default shall constitute a separate offense; and, in addition, such license tax shall be increased by the addition of a penalty of 20 percent thereon.

## Schedule 324599.F0. Off Road Diesel Fuel—Storage or Withdrawals.

Every storer of off road diesel fuel or diesel oil shall pay a monthly license tax in an amount equal to \$0.02 on each and every gallon of diesel fuel or diesel oil stored and/or withdrawn from storage within the corporate limits of the City for use other than in the operation of any motor vehicle upon the public roads and public streets.

For the purposes of this schedule, "diesel fuel" or "diesel oil" shall not be held to apply to those products known commercially as "fuel oil" or "crude oil" when said products are used for lighting or space heating purposes. The term "storer" shall include any person, as defined in Article II, Section 1 of this ordinance, who ships or causes to be shipped or receives diesel fuel or diesel oil into the City of Birmingham and stores the same in any manner and/or withdraws or uses the same for any purpose other than the operation of any motor vehicle upon public highways, public roads and public streets or for resale or reshipment.

Due Date and Penalty. Each and every storer, shall, on or before the 25th day of each month, file with the Director of Finance a sworn, written statement, which shall be a full, true, accurate and correct statement of the amount and quantity of all diesel fuel or diesel oil withdrawn from storage by such storer within the corporate limits of said City during the month. Any person failing or refusing to pay said license within the time specified shall be guilty of any offense against said City, and such offense shall be a continuing offense, and each day during which said business or occupation is engaged in

during such default shall constitute a separate offense; and, in addition, such license tax shall be increased by the addition of a penalty of 20 percent thereon.

## **NAICS 325. - Chemical Manufacturing.**

### Schedule 325114. Gas-Butane or Propane.

Each person or agent for same, engaged in manufacturing or distributing butane or propane gas, shall pay a license of two percent of gross receipts from said business from the previous year with a minimum license of \$200.00.

No license will be issued until applicant posts a \$2,500.00 bond with the Director of Finance.

## **NAICS 326. - Plastics and Rubber Products Manufacturing.**

### Schedule 326308. Plastic and Rubber Manufacturing.

Each person, firm or corporation engaged in the business of manufacturing plastic or rubber products such as lamination of plastics film as well as the production of bags from plastics shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$300.00.

## **NAICS 327. - Nonmetallic Mineral Product Manufacturing.**

### Schedule 327042. Brick Manufacturers.

Each person, firm or corporation engaged in the business of brick yards, dealers in brick, slag or cement block manufacturers and/or dealers, cement or metal vault manufacturers and/or dealers, and/or cement ornament manufacturers shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license in any case of \$200.00.

### Schedule 327058. Coal, Coke & Charcoal Yards.

A "coal yard" as used herein shall mean a place of business where there is stored or kept an average stock of coal and/or coke or charcoal of not less than 250 tons on the first day of each calendar month of next preceding calendar year.

Each person, firm or corporation engaging in selling or delivering, either at wholesale or retail, coal and/or coke or charcoal who regularly maintains a coal yard, which includes the privilege of weighing at such yard, in the City of Birmingham as herein defined, shall pay an amount equal to two-tenths of one percent of the gross receipts, less adjustments, on deliveries made during the next preceding calendar year, with a minimum license of \$144.00.

### Schedule 327059. Coal, Coke & Charcoal—"No Yard."

Each person, firm or corporation engaging in selling or delivering, distributing, hauling or soliciting orders either at wholesale or retail, coal and/or coke or charcoal, where no "coal yard" as defined in Schedule 058 is maintained in the City, but where deliveries are made by railroad cars, shall pay an amount equal to two-tenths of one percent of the gross receipts, less adjustments, on deliveries made within the City of Birmingham during the next preceding calendar year with a minimum license in any case of \$200.00.

Each such person, firm or corporation so engaged and who maintains an office in the City of Birmingham, shall pay a license under this schedule, based on the gross receipts from all sales made and delivered within the City of Birmingham.

### Schedule 327060. Coal and Coke. Delivery.

Each person, firm or corporation engaged in selling or delivering coal or coke within the City of Birmingham, not maintaining a "coal yard" as defined in Schedule 058, and selling or delivering coal or coke other than from railroad cars within the City of Birmingham, shall pay an amount equal to \$90.00 upon each motor vehicle used in making such deliveries whether such motor vehicles are owned and operated by such person, firm or corporation or not.

### Schedule 327237. Tile Manufacturing. Contractor or Dealer.

Each person, firm or corporation engaged in manufacturing or dealing in tile products, including the laying of tile, shall pay a license in an amount equal to two-tenths of one percent of the gross receipts from said business for the year next preceding, with a minimum license in any case of \$120.00.

## NAICS 331. - Primary Metal Manufacturing.

Schedule 331106. Foundry, Bridge Building Plant, Boiler Works, Machine Shop, Metal Finishing, Plating or Treating Plant, Nut or Bolt Factory, Pipe Shop, Radiator Plant, Building Bridges or Erecting Steel or Other Metal Frame for Buildings, or Repairing and Constructing Coke Ovens. (Foundry, Metal Manufacturing)

Each person engaged in carrying on in the City of Birmingham any foundry, bridge building plant, boiler works not connected with a railroad, machine shop, metal finishing, plating or treating plant, nut or bolt factory, pipe or valve shop, or radiator plant, or engaged in building bridges or in erecting steel or other metal framework for buildings or other structures, or repairing and constructing coke ovens, shall pay a license in an amount equal to two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

Schedule 331120. Gold and Silver.

Each person, firm or corporation engaging in the business of buying gold or silver or gold or silver objects shall pay a license of two-tenths of one percent of gross receipts from said business from the previous year with a minimum license of \$200.00.

**No license will be issued unless and until applicant has obtained the permit required pursuant to chapter 3.7 of title 12, as amended and as it may be amended.**

Schedule 331142. Junk Brokers and/or Scrap Metal Brokers.

Each person, firm or corporation engaged in the business of buying or selling or buying and selling, for account of another, junk or scrap metal or junk and scrap metal or otherwise engaged in the business of a broker in junk or scrap metal or junk and scrap metal shall pay a license equal to one percent of the gross brokerage fees and commissions of such business for the next preceding year with a minimum license in any case of \$400.00.

A broker for the purpose of this schedule is one who for a commission or fee buys or sells or buys and sells junk or scrap metal or junk and scrap metal without having possession of such junk or scrap metal or who negotiates such transactions between buyer and seller without having possession of such junk or scrap metal.

**No license will be issued until applicant has been approved by the City Council and the City of Birmingham Department of Planning, Engineering and Permits as having met zoning requirements.**

Schedule 331144. Itinerant Junk Dealers.

Each person, firm or corporation acting as an itinerant junk dealer engaged in the business of buying or selling junk or scrap metal shall, for each automobile or truck used in said business, pay a license of \$480.00.

**No license will be issued until and unless applicant has met the requirements outlined in Article B, Sections 12-11-11 through 12-11-50, General Code of the City of Birmingham, and has been approved by the City Council and has also received written verification from the City of Birmingham Department of Planning, Engineering and Permits indicating that all zoning requirements have been met.**

License stickers issued by the department shall be prominently displayed on any automobile or truck used in connection with said business operating within the City of Birmingham. It shall be unlawful to operate any automobile or truck that is subject to the provisions of this section within the City of Birmingham without having met all of the requirements outlined in this section.

Schedule 331145. Junk Yards, Junk Dealers and/or Scrap Metal Dealers.

Each person, firm or corporation engaged in the business of operating a junk yard and/or of buying or selling junk or scrap metal shall pay a license of \$480.00 plus an amount equal to two-tenths of one percent of gross receipts from the previous year in excess of \$100,000.00 with a minimum license of \$480.00 in any case.

**No license will be issued until and unless applicant has met the requirements outlined in Article B, Section[s] 12-11-11 through 12-11-50, General Code of the City of Birmingham, 1980, and has been approved by the City Council and has also received written verification from the City of Birmingham Department of Planning, Engineering and Permits indicating that all zoning requirements have been met.**

#### Schedule 331217. Rolling Mills.

Each person, firm or corporation, or who maintains their principal office in the City of Birmingham, who are engaged in the manufacturing and rolling steel rails, plates, and/or other iron and steel products, including the manufacture and sale of pig iron, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$1,200.00.

### **NAICS 332. - Fabricated Metal Product Manufacturing.**

#### Schedule 332309. Fabricated Metal Product Manufacturing.

Each person, firm or corporation engaged in manufacturing fabricated metal transformed into intermediate or end products by forging, stamping, bending, forming and machining shall pay a license in an amount equal to two-tenths of one percent of the gross receipts from said business for the year next preceding, with a minimum license in any case of \$300.00.

### **NAICS 333. - Machinery Manufacturing.**

#### Schedule 333154. Machinery Dealer.

Each dealer in new or second-hand machinery shall pay a license computed as follows:

Where gross sales from said business from the previous year were:

Less than \$30,000.00	\$60.00
\$30,000.00 and less than \$60,000.00	\$120.00
\$60,000.00 and less than \$90,000.00	\$180.00
\$90,000.00 and less than \$100,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross sales in excess of \$100,000.00.

### **NAICS 334. - Computer and Electronic Product Manufacturing.**

#### Schedule 334310. Computer and Electronic Product Manufacturing.

Each person, firm or corporation engaged in the manufacture of computer and electronic products shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$300.00.

### **NAICS 335. - Electrical Equipment, Appliance, and Component Manufacturing.**

#### Schedule 335342. Electrical Equipment, Appliance and Component Manufacturing.

Each person, firm or corporation engaged in the manufacture of electrical equipment, appliance or component manufacturing of products that generate, distribute and use electrical power shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$300.00.

### **NAICS 336. - Transportation Equipment Manufacturing.**

#### Schedule 336009. Aircraft.

Each person, firm or corporation engaged in the manufacture and/or sale of aircraft and/or the alteration or repairing of same, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

#### Schedule 336047. Car Builders, Manufacturers, or Fabricators (Railroad).

Each person, firm or corporation engaged in the business of building, manufacturing, fabricating, altering or repairing railroad cars, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum of \$200.00.

#### Schedule 336248. Wagon, Carriage or Automobile Body Builders.

Each in addition to all other licenses:

Employing less than ten workers	\$240.00
Employing ten workers or more	\$360.00

## **NAICS 337. - Furniture and Related Product Manufacturing.**

Schedule 337343. Furniture and Related Product Manufacturing.

Each person, firm or corporation engaged in the business of manufacturing furniture including furniture parts and frames and related articles such as mattresses, window blinds, cabinets, and fixtures shall pay a license of two-tenths of one percent of gross receipts from said business from the previous year with a minimum license of \$300.00.

## **NAICS 339. - Miscellaneous Manufacturing.**

Schedule 339008. Manufacturer of Artificial Limbs or Prostheses, Awnings or Tent, Bag, Basket, Box, and/or Crate Factory, Coffins, Furniture or Fixtures, Dresses, Underwear, Shirts, Other Clothing, Dolls, Mattresses Including Mattress Renovation, and Cleaning. (Miscellaneous Manufacturing)

Each person, firm or corporation shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

Schedule 339044. Broom and/or Mop Factories.

Each person, firm or corporation shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$150.00.

Schedule 339086. Dental Depot or Laboratory.

Each person, firm or corporation operating a dental depot or dental laboratory shall pay a license of 6/20 of one percent of the gross receipts from said business from the previous year with a minimum license of \$120.00.

Schedule 339156. Manufactory, Fabricating, Processing Plant.

Each person, firm or corporation or association engaged in the business of manufacturing, fabricating, and/or processing by hand, machinery or otherwise, wares or material of any kind, shall pay a license equal to 1/10 of 1% of the gross receipts from sales or stock transfers thereof, less adjustments and returned goods, from said business from the previous year with a minimum license of \$240.00.

Schedule 339219. Rubber Stamps or Stencils.

Each person, firm or corporation manufacturing or making, where gross receipts from said business for the year immediately next preceding were:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$80.00
\$10,000.00 and less than \$20,000.00	\$120.00
\$20,000.00 and less than \$30,000.00	\$160.00
\$30,000.00 and over	\$200.00

## **NAICS 421. - Wholesale Trade, Durable Goods.**

Schedule 421185. Optician, Wholesale.

Each person engaged in the wholesale business of manufacturing optical lenses or grinding lenses and dealings in optical goods or supplies, where principal business, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license in any case of \$200.00.

## **NAICS 422. - Merchant Wholesalers, Nondurable Goods.**

Schedule 422180. Oils, Wholesale.

Each dealer in lubricating, illuminating, fuel, linseed or turpentine oils, gasoline (other than any gasoline or any substitute therefor which is consumed as aviation fuel), benzol and benzol products, and/or automobile tires and accessories, one or more, shall pay an amount equal to 6/20 of one percent of the gross receipts from any such business less returned goods, for the year next preceding the current license year with a minimum license in any case of \$240.00.

Receipts above mentioned are to include along with the regular and ordinary receipts, all deliveries made from a wholesale stock to a retail stock department, regardless of the fact that the same party owns and operates, either in whole or part,

both the wholesale and retail business. Receipts for such deliveries shall be deemed to be not less than the wholesale value of such oil or product in the event there is no actual receipt.

Nothing contained in this Code shall be construed to alter or repeal any provision of Ordinances 598F and 599F, but, upon the contrary, said ordinances shall remain in full force and effect.

The term "gross receipts" as used in this schedule shall mean the entire receipts of said business and said term "gross receipts" shall not include federal, state and local government taxes collected by said dealer from purchases in connection with said business, whether said dealer be acting as agent or otherwise, in the collection of said taxes.

#### Schedule 422188. Packing House Companies, Wholesale Meat Dealers, Retail Meat Markets, and/or Packing House Products.

Each person, firm or corporation operating a retail meat market and/or a packing house, or selling or delivering into the City of Birmingham packing house products to include meat, meat products, poultry, poultry products, cured meats or canned meats shall pay a license of one-tenths (1/10) of one percent (1%) of the gross receipts from said business from the previous year with a minimum license of \$200.00.

**No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.**

### **NAICS 441. - Motor Vehicle and Parts Dealers.**

#### Schedule 441018. Automobile Merchant, Motor Vehicle Merchant or Dealer.

Each person, firm or corporation engaged in the sale or purchase for resale of new or used automobiles, trucks, or other self-propelled vehicles not specifically licensed under any other license schedule shall pay a license of two-tenths of one percent of the gross receipts, less credit for vehicles taken as trade-in, from said business from the previous year with a minimum license of \$200.00.

The term "gross receipts," as used in this schedule, shall include receipts from the sale of parts, tires, accessories, and labor and/or service charges derived from the operation of a shop for the care and service of automobiles, trucks, or other self-propelled vehicles in connection with said merchant's or dealer's operation or dealership.

**No license shall be issued to an automobile or motor vehicle dealer unless and until applicant has obtained and presented to the Revenue Division at the time of application, a valid State of Alabama Motor Vehicle Dealer's Regulatory License pursuant to Title 40, Chapter 12, Article 8, Code of Alabama 1975.**

#### Schedule 441019. Automobile Tires and Accessories (Other Than Filling Stations).

Each dealer, either retail or wholesale, in automobile tires, accessories, including batteries, one or all, shall pay a license as follows: Where principal business, and where gross receipts from said business from the previous year were:

Less than \$25,000.00	\$100.00
\$25,000.00 and not more than \$50,000.00	\$150.00
\$50,000.00 and not more than \$100,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross receipts in excess of \$100,000.00.

#### Schedule 441021. Automobile or Other Trailers.

Each person, firm or corporation engaged in the business of buying or selling automobile, semi-travel, utility, or other trailers, or manufactured homes, either new or secondhand, tires or accessories, and/or operating a shop for the care and service of such trailers or manufactured homes, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

#### Schedule 441169. Motorcycle Dealers.

Each person, firm or corporation engaged in the selling or servicing of motorcycles, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

Schedule 441170.A0. Motor Vehicles-Carrying Goods, Freight or Other Material for Hire or Reward.

- (a) Where coal, coke or charcoal is hauled from a point outside the City of Birmingham to a point within the City, a license shall be paid as provided in Schedule 060 of this Code.
- (b) Where lumber or building material is hauled from a point outside the City of Birmingham to a point within the City, a license shall be paid as provided in Schedule 152C of this Code.
- (c) Each and every person, firm or corporation operating or causing to be operated within the City of Birmingham any motor truck or other vehicle for the carriage of goods, freight, or other material of any kind or description from one location in said City to another location in said City [other than that provided for in Subdivision (a) or (b) hereof] for hire or reward shall pay, for the operation of each such motor vehicle of

Schedule 441170.A0	not more than 12,000 pounds gross vehicle weight:	\$24.00
Schedule 441170.B0	12,001 to 42,000 pounds gross vehicle weight	\$48.00
Schedule 441170.C0	Over 42,000 pounds of gross vehicle weight	\$60.00

For the purpose of this subsection, gross vehicle weight shall mean the empty weight of the truck or truck tractor plus the heaviest load to be carried.

Where a trailer is used, an additional license shall be paid equal to one-half of the amount due to be paid on the vehicle to which the trailer is attached.

Schedule 441158. Marble or Structural Stone Dealers.

Each person, firm or corporation where gross receipts, less returned goods, for the year next preceding were:

Less than \$20,000.00	\$120.00
\$20,000.00 and less than \$50,000.00	\$180.00
\$50,000.00 and less than \$75,000.00	\$240.00
\$75,000.00 and less than \$100,000.00	\$300.00
\$100,000.00 and over	\$360.00

Schedule 441158.01 Where the applicant for the license does not maintain within the City of Birmingham a marble or structural stone yard, a minimum license of \$300.00 shall be paid.

Schedule 441187. Ore, Stone, (Other Than Marble or Structural Stone for Which A License Is Required by Schedule 158), Slag, Concrete, Sewer, Pipe, Gravel and Soil or Iron Pipe. Including All by Products.

Each person, firm or corporation or association engaged in the business of selling either at wholesale or retail or both, any or all of the aforementioned commodities shall pay an amount equal to two-tenths of one percent of the gross receipts, less adjustments, and returned goods, for the year next preceding the current license tax year, from all commodities delivered within the City of Birmingham from plants or places without the City of Birmingham and from all commodities delivered within or without the City of Birmingham from plants or places within the City of Birmingham. For the purposes of this schedule, the plural includes the singular, and a "Plant" or "Place" shall be deemed within the City of Birmingham if a part thereof lie within and a part without the corporate limits of said City. If the amount of tax thus computed does not amount to as much as \$120.00, or if an office be maintained within said City for the transaction of such business anywhere, a minimum license of \$120.00 shall be paid.

Schedule 441050. Cement, Lime, Sand and/or Sewer Pipe.

Each person, firm or corporation engaged in selling, or delivering pursuant to an agreement of sale, cement, lime, sand and/or sewer pipe, maintaining an office in the City of Birmingham but not having a plant located therein: \$600.00.

#### Schedule 441152.B0. Lumber Wholesaler and/or Broker.

Each person, firm or corporation engaged in the business of selling and/or soliciting wholesale orders for lumber, and/or building materials, whose sole business is selling to and/or soliciting wholesale orders from duly licensed retail lumber and/or retail building material dealers, and/or industrial and manufacturing consumers, which industrial and manufacturing consumers use said purchases only in the process of their business or for manufacturing the same into finished products, shall pay a license two-tenths of one percent of the gross receipts less returned goods, for said business for the previous year with a minimum license of \$200.00.

No person, firm or corporation shall be deemed to be an industrial and manufacturing consumer, as defined herein, who purchases and uses such lumber or building material for the purpose of fulfilling contracts made by such person, firm or corporation to build and/or repair houses, buildings or structures of any kind or character for the improvement of real property.

#### Schedule 441152.C0. Lumber Dealer with No Lumber Yard or Manufactory Inside the City.

Each person, firm or corporation engaged in the business of manufacturing or selling lumber or building materials, who maintains no lumber yard or manufactory within the City, but who makes or engages in the business of making sales, solicitations of sales, and/or deliveries in the City, and also every itinerant dealer, or seller of lumber or building materials, selling, trading in, and/or soliciting orders for the sale of lumber or building materials to other than licensed lumber dealers in the City; and each agent, broker, solicitor, or employee of such person, firm, corporation, seller, trader, trader or seller, who sells, solicits orders and/or makes deliveries of lumber or building materials to other than licensed lumber dealer's place of business shall pay a license of two-tenths of one percent of the gross sales or deliveries from said business from the previous year with a minimum of \$200.00.

### **NAICS 442. - Furniture and Home Furnishings Stores.**

#### Schedule 442311. Furniture and Home Furnishings Stores.

Each person engaged in the business of offering for sale, taking or soliciting orders for sale, or selling merchandise from a showroom, including any such products stored in a warehouse for sale, distribution or delivery, whether as owner, dealer, agent or consignee, shall pay a license as follows: Where gross receipts, less returned goods, for the year next preceding, were:

(a) \$30,000.00 or less: \$120.00.

(b) Where gross receipts as above defined exceed \$30,000.00, the annual license fee shall be two-tenths of one percent of all gross receipts, with a minimum license of \$120.00 in any case.

### **NAICS 443. - Electronics and Appliance Stores.**

#### Schedule 443312. Electronics and Appliance Stores.

Each person engaged in the business of offering for sale, taking or soliciting orders for sale, or selling electronics and appliance merchandise from a showroom, including any such products stored in a warehouse for sale, distribution or delivery, whether as owner, dealer, agent or consignee, shall pay a license as follows: Where gross receipts, less returned goods, for the year next preceding, were:

(a) \$30,000.00 or less: \$120.00.

(b) Where gross receipts as above defined exceed \$30,000.00, the annual license fee shall be two-tenths of one percent of all gross receipts, with a minimum license of \$120.00 in any case.

### **NAICS 444. - Building Material and Garden Equipment and Supplies Dealers.**

#### Schedule 444313. Building Material and Garden Equipment and Supplies Dealers.

Each person, firm or corporation engaged in the business of building material and garden equipment and supplies dealers that handle lumber and related material shall pay a license of two-tenths of one percent of gross receipts from said business from the previous year with a minimum license of \$300.00.



## NAICS 445. - Food and Beverage Stores.

### Schedule 445123. Retail Food Store.

Each person, firm or corporation engaged in the business of selling at retail those products ordinarily sold in retail food stores, including, but not limited to, canned goods, vegetables, fruits, condiments, sugar, coffee, tea, dairy products, bakery goods, meats, soft drinks, tobaccos, and prepared foods for off-premises consumption, shall pay a license on the first \$20,000.00 or less of gross receipts from said business for the year next preceding of \$150.00.

Plus an amount equal to two-tenths of one percent of all gross receipts in excess of \$20,000.00.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application:

- (1) A current, valid Health Department Permit.
- (2) A current, valid permit issued by the Alabama Alcoholic Beverage Control Board (ABC Board), pursuant to Title 28, Chapter 11, Code of Alabama 1975. Permits are required for all establishments selling tobacco products.

### Schedule 445130. Ice Cream, Frozen Yogurt, or Ice Snowballs.

Each dealer whose principal business is the retailing of ice cream, frozen yogurt or ice snowballs, except restaurants serving meals and/or where sold in a drug store, shall pay a license as follows:

Where gross receipts are less than \$20,000.00	\$60.00
\$20,000.00 and not more than \$30,000.00	\$100.00
\$30,000.00 and not more than \$40,000.00	\$150.00
\$40,000.00 and over	\$200.00
Where not principal business	\$24.00

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

### Schedule 445190. Peanuts and Popcorn.

Where peanuts and popcorn are prepared and sold at retail direct to the trade, where gross receipts are:

Less than \$2,000.00	\$36.00
\$2,000.00 and less than \$5,000.00	\$60.00
\$5,000.00 and less than \$8,000.00	\$84.00
\$8,000.00 and over	\$120.00

A minimum license of \$36.00 shall be paid in any case.

This license is to be paid in addition to all other licenses that the operator thereof, may otherwise be paying.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.

## NAICS 446. - Health and Personal Care Stores.

### Schedule 446033. Barber and/or Beauty Supply House.

Each person, firm or corporation shall pay a license of two-tenths of one percent of the gross receipts, less sale price of returned goods and amount of adjustment on sales, from said business from the previous year with a minimum license in any case of \$200.00.

### Schedule 446093. Drug Store.

Each person, firm or corporation engaged in the operation of a business where drugs are carried for the purpose of retail sales and where a registered pharmacist is employed in connection therewith, and which is more commonly known as a drug store, shall pay a license as follows: Where the gross receipts from said business from the previous year are: less than \$30,000.00: \$200.00, plus an amount equal to two-tenths of one percent of gross receipts in excess of \$30,000.00.

#### Schedule 446184. Optician. Retail.

Each person, firm or corporation acting as Optician or engaged in the business of retailing spectacles and related products shall pay a license on the first \$30,000.00 of gross receipts from said business for the year next preceding of \$200.00, plus an amount equal to two-tenths of one percent of all gross receipts in excess of \$30,000.00.

For each place at which said business or occupation is carried on, a separate license fee and tax shall be paid.

**Must Provide Board Certification: Optometry Board**

### **NAICS 447. - Gasoline Stations.**

#### Schedule 447118. Filling Stations. Gasoline or Compressed Natural Gas.

(a) Each person, firm or corporation whose business is the selling of gasoline or compressed natural gas at retail, including fleet sales, for motor vehicle use, and including lubricating oil, shall pay a license as follows: Where the gross receipts from said business for the year next preceding were less than \$20,000.00: \$120.00, plus an amount equal to 6/20 of one percent of gross receipts in excess of \$20,000.00.

(b) Gross receipts from the sale of automobile tires and accessories and related services such as lubricating, automatic car washing, and repairing of automobiles are to be included as a measure of tax.

(c) Where automobiles or trucks are sold in connection with such business an additional license, as provided by Schedule 018 of this license code, must be procured.

(d) The term "gross receipts," as used in this schedule, shall mean the entire receipts of said business and shall not include federal, state and local government taxes collected by said person, firm or corporation from purchasers in connection with said business, whether said person, firm or corporation be acting as agent or otherwise in the collection of said taxes, pursuant to Section 40-23-130, Code of Alabama 1975.

(e) Nothing contained in the Code shall be construed to alter or repeal any provision of Ordinances 598-F and 599-F.

### **NAICS 448. - Clothing and Clothing Accessories Stores.**

#### Schedule 448091. Dress Shops; Menswear Shops; Boutiques.

Each person, firm or corporation engaged in the business of selling at retail ready-to-wear clothing, millinery, men's clothing, hats, hosiery, specialty items, and shoes, any or all of said items, where gross receipts from said business from the previous year were:

Less than \$50,000.00 \$120.00

\$50,000.00 and not exceeding \$100,000.00 \$200.00

Plus an amount equal to two-tenths of one percent of gross receipts in excess of \$100,000.00.

### **NAICS 451. - Sporting Goods, Hobby, Book, and Music Stores.**

#### Schedule 451314. Sporting Goods, Hobby, Book, and Music Stores.

Each person, firm or corporation engaged in the business of selling sporting goods, hobby or leisure activities, books, music or musical instruments whether as owner, dealer, agent or consigner shall pay a license as follows: Where gross receipts, less returned goods, for the year next preceding, were:

(a) \$30,000.00 or less: \$120.00.

(b) Where gross receipts as above defined exceed \$30,000.00, the annual license fee shall be two-tenths of one percent of all gross receipts, with a minimum license of \$120.00 in any case.

## NAICS 452. - General Merchandise Stores.

### Schedule 452103. Five, Ten, Twenty-Five Cent and One Dollar Stores.

Each person, firm or corporation operating a five, ten, twenty-five cent and/or one-dollar store, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$120.00.

**Note: Within this license schedule, are businesses frequently known as "Dollar" stores, which the Council has directed that these new license applications be considered controlled licenses – requiring Council resolution before issuance.**

### Schedule 452165. Merchandise Retail, Wholesale or Otherwise General.

(Not to include any business for which license is specifically required by another Schedule of this Code). Each person engaged in the business of offering for sale, taking or soliciting orders for sale, or selling merchandise of any description, including any such products stored in a warehouse for sale, distribution or delivery, whether as owner, dealer, agent or consignee, shall pay a license as follows:

Where gross receipts, less returned goods, for the year next preceding, were:

- (a) \$30,000.00 or less: \$60.00.
- (b) Where gross receipts as above defined exceed \$30,000.00, the annual license fee shall be two-tenths of one percent of all gross receipts, with a minimum license of \$60.00 in any case.

## NAICS 453. - Miscellaneous Store Retailers.

### Schedule 453055. Cigarettes—Retail.

Each person, firm, partnership, corporation, association, or other organized group engaged in selling cigarettes at retail, after having met all of the requirements outlined in this section, shall pay an annual license, in any case, of \$300.00.

The term "cigarette" means a roll of finely cut tobacco or any substitutes therefor enclosed in paper prepared for smoking by individuals.

No license will be issued until applicant has obtained and presented the following to the Revenue Division at the time of application:

- (1) **A current, valid permit issued by the Alabama Alcoholic Beverage Control Board (ABC Board), pursuant to Title 28, Chapter 11, Code of Alabama 1975. Permits are required for all establishments selling tobacco products.**

### Schedule 453105. Florist.

Each person engaged in the floral trade, where gross receipts from said business from the previous year were:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00

Plus an amount equal to two-tenths of one percent of gross receipts in excess of \$20,000.00.

The license required by this schedule shall be paid in addition to any other license imposed on licensee for engaging in some business other than the sale of flowers.

### Schedule 453196. Pet Shops.

Including the sale of cats, dogs, birds, etc., each person, firm or corporation operating: \$60.00.

### Schedule 453238. Tobacco Products. Retail.

Each retail dealer engaged in the sale of tobacco products, whether or not principal stock in trade, and not including cigarettes, shall pay a license in an amount equal to two-tenths of one percent of gross receipts from said business from the previous year with a minimum license in any case of \$300.00.

The term "tobacco products" means all products containing any quantity of tobacco in any form, including but not limited to cigars, cheroots, stogies, smoking tobacco, smokeless tobacco, snuff, chewing tobacco, or any substitute therefor.

No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application:

(1) A current, valid permit issued by the Alabama Alcoholic Beverage Control Board (ABC Board), pursuant to Title 28, Chapter 11, Code of Alabama 1975. Permits are required for all establishments selling tobacco products.

#### Schedule 453239. Tobacco Products, Wholesale.

Each person, firm or corporation engaged in wholesaling cigarettes and other products containing tobacco in any of its various forms shall pay a license from said business from the previous year.

On the first \$20,000,000.00: two tenths of one percent of gross receipts.  
Plus, On next \$10,000,000.00: one tenth of one percent of gross receipts.  
Plus, On next \$10,000,000.00: 2/40<sup>th</sup> of one percent of gross receipts.  
Plus, \$40,000,000.00 and over: 1.5/100<sup>th</sup> of one percent of gross receipts.  
With a minimum license in any case of \$2,000.00.

Provided, however, that deliveries made from a wholesale stock to a retail stock or department owned or controlled in whole or in part by the same person, firm or corporation, are to be included as taxable receipts.

The term "tobacco products" means all products containing any quantity of tobacco in any form, including but limited to cigars, cheroots, stogies, smoking tobacco, smokeless tobacco, snuff, chewing tobacco, or any substitute therefor.

No license will be issued until applicant has obtained and presented to the revenue division at the time of application:

(1) A current, valid permit issued by the state alcoholic beverage control board (ABC Board), pursuant to Title 28, Chapter 11, Code of Alabama 1975. Permits are required for all establishments selling tobacco products.

#### Schedule 453054. Cigarette Vending Machines.

Each person, firm, partnership, corporation, association, or other organized group engaged in selling cigarettes through vending machines operated by more than \$1.01, or operating, maintaining, or providing space for same shall pay a license per machine of \$200.00.

No license will be issued until applicant has obtained and presented the following to the Revenue Division at the time of application:

(1) A current, valid permit issued by the Alabama Alcoholic Beverage Control Board (ABC Board), pursuant to Title 28, Chapter 11, Code of Alabama 1975. Permits are required for all establishments selling tobacco products.

#### Schedule 453082.A0. Curb Market, Covered.

Any person, firm, corporation or association who (or which) is in charge or control of any building, shed, tent or other structure or any group of buildings, sheds, tents or other structures situated upon a contiguous area of land the ground story or stories of which is or are designated or used for the contemporaneous conduct of four or more separate businesses of the class herein described, and who (or which) is engaged in the business of granting to others, for compensation, rights to use ground floor space in or under any such shelter or structure for the purpose of their keeping or displaying poultry, game, eggs, butter, cheese, fruits, vegetables and/or other farm or garden products, for sale, shall pay for the privilege of so engaging in the business of granting such rights, an amount equal to 2 and 16/10 cents (.036 cents) per square foot of ground area sheltered by such structure or structures, but in no case less than: \$120.00.

No license will be issued until applicant obtains and presents to the Revenue Division at the time of application, a current, valid Health Department Permit.

#### Schedule 453082.B0. Curb Market, Open.

Any person in charge or control of any open air contiguous area of land, who shall engage in the business of granting to others, for compensation, rights to occupy open air space in or upon such area for the purpose of their keeping or displaying either upon vehicles, stands, or otherwise, poultry, game, eggs, butter, cheese, fruits, vegetables, and/or farm or garden products, for sale, shall pay, for the privilege of so engaging in the business of granting such rights an amount equal to 8/10 of one cent per square foot of ground within the limits set aside for, or devoted to, such occupancy, but in no case less than: \$120.00.

No license will be issued until applicant obtains and presents to the Revenue Division at the time of application a current, valid Health Department Permit.

#### Schedule 453100. Fire, Smoke or Water Damage Sale, Distressed Merchandise Sale, Bankrupt Sale, or Going-Out-Of-Business Sale.

Including all sales provided for by Title 12, Chapter 15, Article A of the General Code of the City of Birmingham, as amended, and as it may be amended.

(a) Where any person, firm or corporation has paid the current year's regular city license covering the sale of merchandise, and was the bona fide owner of the merchandise prior to it becoming fire, smoke or water damaged, distressed or bankrupt stock, or where said person, firm or corporation elects to go out of business, said, person, firm or corporation may conduct a special Fire, Smoke or Water Damage Sale, Distressed Merchandise Sale, Bankrupt Sale, or Going-Out-Of-Business Sale, by complying with Title 12, Chapter 15, Article A of the General Code of the City of Birmingham, as amended, and as it may be amended, and upon payment of an additional license of \$50.00 for the first 60 days or less of said sale. Said sale may be extended for one additional period of not in excess of 60 days upon filing a renewal application and payment of an additional license of \$500.00.

The above described sales shall include only such merchandise as was originally purchased by said owner for the sole purpose of reselling it in the ordinary regular manner of merchandising, and shall not include merchandise that was at the time of purchase fire, smoke or water damaged, distressed or bankrupt stock, or stock from a going-out-of-business sale.

(b) Where any person, firm or corporation has purchased merchandise that is fire, smoke or water damaged, distressed or bankrupt stock, and said person, firm or corporation is advertising or offering said merchandise for sale, said person, firm or corporation shall obtain a license for each offering for sale for 60 days or fractional part thereof (in addition to all other licenses that may be due) in the amount of \$50.00 for each offering. If the merchandise offered is fire, smoke or water damaged, distressed or bankrupt stock that fact shall be affirmatively stated in all advertisements or offers for sale. Provided further, no inventory shall be required for sales licensed under this subsection (b) as required by Section 12-15-5 of the General Code of the City of Birmingham.

(c) The special sale as heretofore described in paragraph (b) above may be extended for one additional period of not in excess of 60 days upon payment of twice the amount heretofore provided by paragraph (b).

No license will be issued until applicant complies with the requirements of Sections 12-15-1 to 12-15-20 of the General Code of the City of Birmingham, as amended and as it may be amended.

## NAICS 454. – Non-Store Retailers.[2]

### Schedule 454083. Delivery.

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

(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).

(Ord. No. 13-175, § 1, 12-26-2013) Delivery License per §11-51-194 Modified by 2017-415 (SB316)

#### Schedule 454128. Ice Dealer.

Each ice dealer, other than where the regular ice factory license is paid, for each separate place so operated, whether operated by an ice manufacturer or other party shall pay a license for each place so operated: \$12.00.

**No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.**

#### Schedule 454129. Ice Peddler.

Each truck: \$40.00.

**No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.**

#### Schedule 454179. Novelties.

Each vendor of novelties shall pay a license, for each site or location, of \$200.00.

For purposes of this schedule, "site or location" shall be defined as a place, booth, slot, kiosk, station, locality, or similar physical location, position, or portion thereof. In circumstances where tables are used as a means of designating a site or location, no more than two tables shall constitute a single "site or location," as herein defined. A separate license shall be required for each "site or location."

A sales tax deposit may be required.

The license required under this Section shall be exhibited and immediately available for inspection by the department's designated agent, pursuant to Article II, Section 32, of this Business License Code.

No vending is allowed on sidewalks, streets, highways, or roadways located within the "Study Area" designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the City without authorization. Such authorization must be obtained in addition to a business license.

(Note: Anyone wishing to peddle in the "Study Area" should contact Operation New Birmingham (ONB).)

The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham, as amended and as it may be amended.

#### Schedule 454192. Peddlers.

Each peddler, including any flea market vendor, whether on foot, or in vehicle, who sells or takes orders for evening dresses, gowns, underwear, hosiery, silk lingerie, battenburg face work, Mexican drawn work, furs, clothes, cloaks, or other kind of clothing, rugs, jewelry, furniture, clocks, etc., whether sale is made outright or whether title is retained by seller or only conditional sales made, each peddler or flea market vendor: \$180.00.

A sales tax deposit of \$300.00 may be required.

A current, valid photo identification, issued by a state, is required of each applicant.

The license required under this Section shall be exhibited and immediately available for inspection by the department's designated agent, pursuant to Article II, Section 32, of this Business License Code.

No vending is allowed on sidewalks, streets, highways, or roadways located within the "Study Area" designated under the Master Plan for Downtown Birmingham, namely that area bounded on the north by 12th Avenue North, on the east by Red Mountain Expressway and 26th Street North, on the south by Highland Avenue South and 12th Avenue South and on the west by I-65, and the streets and sidewalks within neighborhood retail business districts within the City without authorization. Such authorization must be obtained in addition to a business license.

(Note: Anyone wishing to peddle in the "Study Area" should contact Operation New Birmingham (ONB).)

The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham, as amended and as it may be amended.

#### Schedule 454193. Peddlers Employed by Installment Merchant.

Each canvasser employed by installment merchant: \$36.00.

Said license to be issued in the name of the salesman, as agent or salesman for the person by whom such salesman is employed.

The license required under this Section shall be exhibited and immediately available for inspection by the department's designated agent, pursuant to Article II, Section 32, of this Business License Code.

#### Schedule 454194. Peddlers on Foot.

Each person on foot who sells bottled drinks, ice cream, fruit, lunches or tobacco in any of its forms, any or all of said articles, shall pay a license on each article sold as specifically otherwise provided for in this Code; provided, however, that the minimum license in any case shall be: \$30.00.

The license required under this Section shall be exhibited and immediately available for inspection by the department's designated agent, pursuant to Article II, Section 32, of this Business License Code.

#### Schedule 454195. Peddlers.

Each fruit, produce or vegetable peddler, or any other peddler not covered by some specific schedule of this Code, whether with one- or two-horse wagons or vehicles of any kind, to include deliveries in the City on telephone orders received outside of the City, each wagon or vehicle: \$100.00.

Schedule 454195.01 Where bakery goods are included and are not principal business: \$120.00.

The license required under this Section shall be exhibited and immediately available for inspection by the department's designated agent, pursuant to Article II, Section 32, of this Business License Code.

#### Schedule 454245. Vending Machines and/or Coin-Operated Machines. Not to Include Tables on Which the Game of Pool or Billiards May Be Played or Coin Operated Film Machines.

Each person operating or maintaining service or merchandise vending machines or providing space for same, which is being operated through the use of a coin or coins, or other legal tender inserted in a slot device, shall pay a license on each machine so operated as follows:

Schedule 454245.01 (a) If the machine is operated through the use of not more than two pennies, or where the machine vends peanuts, peanut butter sandwiches and peanut products ONLY, regardless of coin value, or where the machine is used in operating public pay toilets, luggage storage lockers, and radios in hotel rooms, the license shall be: \$2.00.

Schedule 454245.02 (b) If the machine is operated through the use of coin or coins of greater value than \$0.02 and not more than \$0.10, except as otherwise provided; or where the machine is for the operation of television, the license shall be: \$10.00.

Schedule 454245.03 (c) If the machine is operated through the use of coin or coins of greater value than \$0.10, or where the machine plays music, the license fee shall be: \$24.00.

Schedule 454245.00 (d) If the person operating or maintaining for operation by others any automatic vending machine as here in above described, qualifies for an occupational license (ordinarily termed Industrial Location), as provided for in Section 11-51-98 Code of Alabama 1975, a license shall be paid in an amount equal to two-tenths of one percent of the first \$100,000.00 or less of gross receipts received from the operation of each such machine in the year next preceding.

In respect to machines vending aerated or carbonated waters or soft drinks, a license is hereby fixed at a percentage rate of the gross receipts, (the rate to be determined by the Director of Finance) in such an amount that will provide a license of not less than \$10.00 for each machine so used.

(e) There shall be no proration of any coin operated machine license. This schedule shall not apply to any coin operated gas meter or telephone, or to any machine vending postage stamps or other necessary articles on a non-profit basis for emergency use only by employees of any person. It shall be unlawful for any person to permit the use or operation, or the maintenance for use or operation, in their place of business, unless the license required by this schedule shall have been paid. Failure to have permanently and securely affixed on said machine a sticker or decal furnished by the Director of



Finance's office, or other tangible evidence supporting the payment of said license, shall be prima facie evidence that a license on said machine has not been paid.

(f) Where sticker or decal is furnished by the License Department, the entire sticker or decal must be visible and posted in a conspicuous place. Stickers shall be permanently and securely affixed as provided in Article II, Section 32.2 of this ordinance.

Schedule 812245.10 (i) Where dry cleaning service is provided through what is commonly known as "Self-Service Dry Cleaning" with the machines providing that service having constant ownership supervision, each machine so operated: \$30.00.

Where two or more compartments are combined in one machine or unit, each compartment: \$30.00.

#### Schedule 454010.A0. Burglar/Fire Alarm Companies (Sales, Installation, and Monitoring).

Each person, firm, partnership or corporation engaged in the business of selling and installing, replacing, monitoring, servicing, repairing, altering, maintaining, and/or leasing, any alarm system, or causing any alarm system to be sold and installed, replaced, monitored, serviced, repaired, altered, maintained, and/or leased, in or on any building or structure shall pay a license as follows: Where gross annual business from said business from the previous year is:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00
Plus an amount equal to 2/10 of one percent of gross annual business in excess of \$20,000.00.	

It shall be unlawful for any person or entity engaged in the business of installing alarms to install an alarm designed to provoke police or emergency response unless such person possesses a current, valid city business license and is knowledgeable and competent to make such installation. (Ord. No. 86-266)

**Effective January 1, 1998, no license will be issued to installers until applicant has obtained a State license issued by the Alabama Electronic Security Board of Licensure (Title 34, Chapter 1A, Code of Alabama 1975).**

#### Schedule 454015. Auction Sales.

Each person, firm, partnership, association or corporation conducting or holding an auction sale of inanimate tangible personal property, whether as owner of such property or as agent or owner thereof, shall pay a license in the amount of \$100.00 for each calendar three month period or fractional part thereof in which such auction sales are conducted. This schedule (015) shall not apply to auction sales conducted by or under the direction of any public authority or pursuant to any judicial order or decree specifically exempting licensure. This license is not required of any auctioneer who has been licensed and bonded under Title 34 Chapter 4.

**Such auction sales must be conducted by a State-licensed auctioneer pursuant to Section 34-4-21, Code of Alabama 1975.**

Footnotes:

Editor's note— Ord. No. 13-143, § 1, adopted by the council on Nov. 5, 2013, and approved by the mayor on Nov. 12, 2013, repealed Schedule 131, Ice Cream Peddler, which derived from Ord. No. 97-183, art. I, §§ 1—3, adopted Dec. 23, 1997.

## Schedule 454545. Special Small Vendors.

Each Special Small Vendor shall include curb market vendors and street vendors (except food) and each Special Small Vendor shall pay an annual license of \$25.00. \*

In addition to this license, the Special Small Vendor shall remit and provide the following:

A letter of permission from the property owner of each location where the business activity will be conducted.

The Special Small Vendor license will be valid from the date of issuance until the end of the current calendar year (December 31), whichever comes first.

\*In addition to the annual license required under this schedule, Special Small Vendors shall remit a \$300.00 sales/occupational tax deposit for each event conducted during a calendar year. If the Special Small Vendor conducts business activity at multiple locations, a \$300.00 sales/occupational tax deposit shall be required in addition to a business license, for each event at each location where the Special Small Vendor's business activity is conducted during a calendar year.

Sales/Occupational Tax Deposit:

From the \$300.00 sales/occupational tax deposit, the City will withhold the following:

1. A sales tax of four percent (4%) of the reported sales; and
2. An occupational license tax of one percent (1%) of the gross wages paid to any employees working for the Special Small Vendor while conducting business in the City of Birmingham (if applicable).

Special Small Vendor Report of Calendar Year Business Activity:

A Special Small Vendor may request a refund of any excess sales tax deposit by completing the top portion of the "Special Small Vendor Report of Calendar Year Business Activity" ("Special Small Vendor Report" or "Report"), which will be provided to the Special Small Vendor upon the issuance of the business license required under this schedule. To obtain the refund, this report must be fully completed and returned to Avenu by the last business day of February in the calendar year following the expiration of the Special Small Vendor business license. If at the time of filing the Special Small Vendor Report, additional taxes are due to the City, the additional taxes may be remitted at the time of filing the report. Any additional taxes due that are not remitted to the City with a timely filed report will be billed and may become subject to additional penalties and interest. Any additional taxes due and remitted to the City with a report filed after the aforementioned deadline will be billed and shall become subject to additional penalties and interest.

If the Special Small Vendor Report is not submitted to the Director of Finance by the aforementioned date, the sales/occupational tax deposit shall be forfeited, and no refund shall be issued.

## NAICS 481. - Air Transportation.

### Schedule 481315. Air Transportation.

Each person, firm or corporation engaged in the City of Birmingham in the business of operating air transportation of freight and passengers, one or both, to and from other points in the State of Alabama keeping an office or place of business in the City of Birmingham: \$2,000.00.

Schedule 481315.01 Where only freight is transported: \$1,000.00.

## NAICS 482. - Rail Transportation.

### Schedule 482210. Railroads.

Each person, firm or corporation engaged in the City of Birmingham in the business of operating a railroad or railway trains for transportation of freight and passengers, one or both, to and from other points in the State of Alabama keeping an office or place of business in the City of Birmingham: \$2,000.00.

Schedule 482210.01 Where only freight is transported: \$1,000.00.

## **NAICS 483. - Water Transportation.**

### Schedule 483316. Water Transportation.

Each person, firm, or corporation engage in water transportation shall obtain a license as follows: Where gross annual business from said business from the previous year is:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross annual business in excess of \$20,000.00.

## **NAICS 484. - Truck Transportation.**

### Schedule 484317. Freight Lines/Truck Transportation.

(a) Each person engaged in the business of receiving freight for transportation by motor vehicles for hire either from the City of Birmingham to another point in Alabama, or from other points in Alabama to the City of Birmingham. On each car or truck so used in said service: \$60.00.

Schedule 484317.01 On each trailer used in said service: Additional: \$30.00.

The maximum license tax which may be charged under authority of this subsection (a) shall not exceed the sum of \$300.00 (Section 37-3-33, Code of Alabama 1975).

When the car or truck is used in the transportation of merchandise other than baggage in passenger transportation, the applicant for license shall furnish the Director of Finance with a sworn affidavit as to whom is the owner, in whole or in part, of the car or truck for which application for license is made.

## **NAICS 485. - Transit and Ground Passenger Transportation.**

### Schedule 485045. Bus Lines, Bus Companies and Freight Lines.

(a) Each person engaged in the business of receiving passengers or freight for transportation by motor vehicles for hire either from the City of Birmingham to another point in Alabama, or from other points in Alabama to the City of Birmingham, and not engaged in the business of operating passenger buses for the carrying of passengers between locations within said City of Birmingham, On each car or truck so used in said service: \$60.00.

Schedule 485045.01 On each trailer used in said service: Additional: \$30.00.

The maximum license tax which may be charged under authority of this subsection (a) shall not exceed the sum of \$300.00 (Section 37-3-33, Code of Alabama 1975).

When the car or truck is used in the transportation of merchandise other than baggage in passenger transportation, the applicant for license shall furnish the Director of Finance with a sworn affidavit as to whom is the owner, in whole or in part, of the car or truck for which application for license is made.

(b) No person operating passenger buses for the carriage of passengers between locations within the City of Birmingham along fixed public transportation routes under franchise granted by said City shall be required to pay a license therefor under this license code for any such operating subsequent to June 30, 1970.

Schedule 485045.02 (c) Each person engaged in the business of operating buses for the carriage of school children to and from school and other school related functions within the City of Birmingham on each bus so used in said service: \$60.00.

The maximum license tax which may be charged under authority of this subsection (c) shall not exceed the sum of \$300.00 (Section 37-3-33, Code of Alabama 1975).

## Schedule 485141. Jitneys.

Schedule 485141.00 Each jitney with a seating capacity of five or less: \$60.00.

Schedule 485141.01 Each jitney with a seating capacity of more than five: \$240.00.

Schedule 485141.03 Plus an additional \$64.00 for each seat in excess of five.

Schedule 485141.02 Each suburban jitney: \$60.00.

**No license will be issued unless and until applicant has obtained a Certificate of Public Necessity and Convenience (CPNC) pursuant to the requirements of Sections 12-16-31 and 12-16-41, General Code of the City of Birmingham, as amended and as it may be amended.**

License stickers issued by the department shall be prominently displayed on any jitney operating within the City of Birmingham. It shall be unlawful to operate any jitney within the City of Birmingham without having met the requirements outlined in this section.

## Schedule 485233. Taxicabs.

Each person, firm or corporation operating automobiles or motor vehicles commonly called and known as taxicabs (but not including jitneys and regularly established interurban bus lines), for each car so operated: \$60.00.

**No license will be issued until applicant has obtained a Certificate of Public Necessity and Convenience (CPNC) pursuant to the requirements of Sections 12-16-31 and 12-16-41, General Code of the City of Birmingham, as amended and as it may be amended.**

License stickers issued by the department shall be prominently displayed on any taxicab or limousine operating within the City of Birmingham. It shall be unlawful to operate any taxicab or limousine within the City of Birmingham without having met the requirements outlined in this section.

## Schedule 485247. Vehicle Immobilization Services (Booting).

(a) Each and every person, firm or corporation engaged in the business of providing vehicle immobilization services shall pay a license of two-tenths of one percent of gross receipts of the preceding year with a minimum license of \$200.00.

(b) Pursuant to Ordinance No. 04-96, as it may be amended, a "vehicle immobilization service" is defined as, "A person, including a sole proprietor, independent contractor, corporation, partnership or similar business entity, offering services anywhere in the territorial limits of the City whereby vehicles are immobilized by the installation of a vehicle immobilization device."

(c) Additional requirements for vehicle immobilization services are outlined in Ordinance No. 04-96, as it may be amended, including but not limited to, requirements for insurance, registration of vehicles to be used in any vehicle immobilization service, as well as permit requirements for operators.

(d) In the event of a conflict between the provisions of this license schedule 247 and those of Ordinance No. 04-96 with respect to (i) the license fee provided for in (a) above, (ii) the due date of the license fee, provided for in Article II, Section 5.2(e) of this Business License Code, and/or (iii) the penalty amount, provided for in Article II, Section 5.3(e) of this Business License Code, the provisions of this Ordinance No. 97-183, as amended, "The Business License Code of the City of Birmingham," shall, in each case, prevail.

(e) It shall be unlawful for any operator or vehicle immobilization service to operate within the city without complying with all of the provisions of this schedule. Any operator or vehicle immobilization service dealing or engaging in two or more of the businesses, vocations, callings or professions enumerated in Section 1, Article I of this Business License Code, and for which a license is required of each, such person shall pay for and take out a license for (i) each line of business, vocation, calling or profession, and for (ii) each separate place or location of business, as provided in Article II, Section 30 of this Business License Code.

**No license shall be issued for vehicle immobilization services until and unless the applicant has been approved by the City Council and has met the requirements outlined in Ordinance No. 04-96, as it may be amended.**

## **NAICS 487. - Scenic and Sightseeing Transportation.**

Schedule 487318. Scenic and Sightseeing Transportation.

(a) Each person engaged in the business of receiving passengers for transportation by motor vehicles for recreational activities for hire from the City of Birmingham to another point in Alabama, or activity that is local in nature. On each form transportation equipment used whether bus, car or truck so used in said service: \$60.00.

No license will be issued unless and until applicant has obtained a Certificate of Public Necessity and Convenience (CPNC) pursuant to the requirements of Sections 12-16-31 and 12-16-41, General Code of the City of Birmingham, as amended and as it may be amended.

License stickers issued by the department shall be prominently displayed on any jitney operating within the City of Birmingham. It shall be unlawful to operate any jitney within the City of Birmingham without having met the requirements outlined in this section.

## **NAICS 492. - Couriers and Messengers.**

Schedule 492166. Messenger Service.

Operating as messenger service in delivering messages only: \$48.00.

Where engaged in package delivery, the licensee shall pay under Schedule 170.

## **NAICS 493. - Warehousing and Storage.**

Schedule 493092. Distribution Warehouse—Wholesale.

Each person, firm, or corporation engaged in the business of offering for sale, taking or soliciting orders for sale, or selling of merchandise of any description at wholesale, including any such products stored in its own warehouse for sale, distribution or delivery, whether as owner, dealer, agent, or consignee, such business operating from a single site distribution facility located within the City of Birmingham, shall pay a license on the gross receipts from said business from the previous year as follows:

On the first \$50,000,000.00: two-tenths of one percent of gross receipts;  
Plus, on next \$50,000,000.00 to \$100,000,000.00: 2/20 of one percent of gross receipts;  
Plus, on next \$100,000,000.00 to \$250,000,000.00: 2/50 of one percent of gross receipts;  
Plus, on the next \$250,000,000.00 and over: 2/100 of one percent of gross receipts.  
With a minimum license in any case of \$6,000.00.

Where said business engages in retail sales of merchandise of any description, a separate license must be purchased under Schedule 165 of this Business License Code.

This license schedule shall not apply to cooperative grocers' associations which maintain warehouses for the purpose of distributing groceries to member retail grocery stores.

Schedule 493249. Warehouse, Including Cotton and Furniture.

(a) Each person engaged in warehousing other than cold storage warehousing, shall pay a license as follows: Where total floor space in said warehouse is 20,000 square feet or less: \$180.00.

(b) Where square footage exceeds 20,000 square feet, the license shall be \$180.00, plus an amount equal to 6/10 of one cent per square foot for any footage in excess of 20,000 square feet.

(c) This Schedule 249 and Schedule 250 below shall be the sole applicable and governing provisions of the License Code of the City of Birmingham under which licenses are required and license fees are imposed for a cooperative grocers association which maintains a warehouse whether cold storage or otherwise, for the purpose of distributing groceries to member retail grocery stores.

### Schedule 493250. Warehouse, Cold Storage.

- (a) Each person engaged in cold storage warehousing shall pay a license fee as follows: Where total space in said warehouse is less than 100,000 cubic feet: \$120.00.
- (b) Plus, for each additional 100,000 cubic feet, or fraction part thereof, an additional license of \$120.00 shall be paid.
- (c) This Schedule 250 and Schedule 249 above shall be the sole applicable and governing provisions of the License Code of the City of Birmingham under which licenses are required and license fees are imposed for a cooperative grocers association which maintains a warehouse whether cold storage or otherwise, for the purpose of distributing groceries to member retail grocery stores.

## **NAICS 511. - Publishing Industries (Except Internet).**

### Schedule 511088. Directory.

Each person or firm making, compiling, selling or offering for sale: \$240.00.

### Schedule 511174. News Dealer.

Each person, firm or corporation whose principal business is the selling of magazines, periodicals, or other publications including books, whether at wholesale or retail, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

Where not principal business: \$24.00.

### Schedule 511175. Newspapers—Daily.

(Where not less than five issues made in any one week). Each person, firm or corporation issuing a daily newspaper, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

Provided, however, that a separate license is to be paid on a morning and afternoon paper, although owned and controlled by the same person, firm or corporation.

In addition to the license required by this schedule, there shall be paid an additional license of \$200.00 where newspapers are sold on the public streets, sidewalks or other public property where such sales are made by individuals.

### Schedule 511176. Newspapers and Magazines.

(Other than the kind described in the subsection immediately preceding). Each person, firm or corporation issuing any kind of a general newspaper or magazine shall pay a license on the following basis: Where gross receipts from said business the previous year were:

Less than \$25,000.00	\$60.00
\$25,000.00 and less than \$60,000.00	\$120.00
\$60,000.00 and less than \$100,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of all gross receipts, including advertising receipts, in excess of \$100,000.00.

In addition to the license required by this schedule, there shall be paid an additional license of \$200.00 where newspapers are sold on the public streets, sidewalks or other public property where such sales are made by individuals.

#### Schedule 511177. Newspaper Distributors.

Each person, firm or corporation engaged in the business of selling newspapers in the City of Birmingham, either at retail or wholesale, except the publisher of the newspapers sold and except newsboys or others whose sales consist only of house delivery sales, shall pay a license as follows:

Where gross annual receipts during the next preceding year were:

Less than \$10,000.00	\$50.00
\$10,000.00 and less than \$15,000.00	\$100.00
\$15,000.00 and over	\$150.00

There shall be no liability for the license imposed under this Schedule 177 where a license has been paid under Schedule 175 or 176 of this Code. The license levied under this Schedule 117 shall not apply to those persons whose only business is the delivering of newspapers to homes.

#### Schedule 511178. Newsboys.

Each person selling newspapers on the public streets for which no privilege license is paid by the person, firm or corporation conducting such newspaper: \$60.00.

### **NAICS 512. - Motion Picture and Sound Recording Industries.**

#### Schedule 512171. Moving Pictures, Theaters or Opera House.

(a) Each person engaged in conducting either one or more of the aforesaid types of business shall pay a license of one percent of the first \$100,000.00 or less of gross receipts from said business in the year immediately next preceding plus 2/4 % of one percent on all receipts in excess of \$100,000.00 from said business for the year immediately next preceding, with a minimum license of \$240.00 per year in any case.

Schedule 512171.01 (b) Where moving pictures are shown by the use of a coin or coins in a slot, for each machine: \$240.00.

### **NAICS 515. - Broadcasting (Except Internet).**

#### Schedule 515258. Cable Television.

Each person, firm or corporation engaged in the business of providing audio, video, digital or other forms of electronic or electrical signals which are transmitted to subscribing members of the public shall pay a license in an amount equal to: \$100.00.

### **NAICS 516. - Internet Publishing and Broadcasting.**

#### Schedule 516257. Internet Publishing and Broadcasting.

Each person, firm or corporation engaged in the business of publishing and/or broadcasting content on the internet exclusively shall pay a license in an amount of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

### **NAICS 517. - Telecommunications.**

#### Schedule 517234. Telephone Companies. Exchange.

Each person, firm or corporation operating or conducting a telephone exchange or exchanges: \$12,000.00.

#### Schedule 517235. Telephone Companies. Long Distance.

Each person, firm or corporation operating a long-distance telephone or telephones, doing an intrastate business: \$3,000.00.

#### Schedule 517236. Telegraph Companies.

Each person, firm or corporation commercially engaged in business in this City and sending messages from the City to any part of the State or from any part of the State to the City (it is not the purpose hereof to tax interstate or foreign messages or any United States business): \$750.00.

## NAICS 519. - Other Information Services.

### Schedule 519085. Data Processing Service.

Each person, firm, or corporation engaged in the business of a data processing service or bureau, whether principal business or not, shall pay a license in an amount equal to two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$100.00.

## NAICS 522. - Credit Intermediation and Related Activities.

### Schedule 522162. Mercantile or Commercial Agencies.

Each person, firm or corporation or association whose principal business is inquiring into and reporting upon the credit or standing of persons, firms or corporations: \$360.00.

### Schedule 522167. Money Broker.

Each person, firm or corporation conducting or engaging in the money broker business shall pay an annual license equal to 6/8 of one percent of the gross interest or gross brokerage fees collected from said business during the year immediately preceding, with a minimum license in any case of \$600.00.

This schedule shall not apply to pawn brokers, banks or trust companies, or real estate mortgage loans.

A money broker is hereby defined to be any person, firm, corporation or association who either as principal or agent or broker does any of the following:

- (1) Engages in the business of lending money other than on real estate mortgages; or
- (2) Buys personal property under agreement whereby the seller is granted the right or option to repurchase, or who;
- (3) Trades in or who takes or buys assignments of wages already earned by any other person or persons employed or to be employed by any other person, firm or corporation, or who;
- (4) Engages in the business of lending money on wages, salaries, personal property, (other than stocks and bonds) or on endorsements or personal security where such loan is to be repaid on the installment plan, with payments to be made periodically over a period of months or years, or who;
- (5) Engages in the business of buying conditional sale contracts, or purchase money notes on automobiles, or rent notes, or who;
- (6) Engages in the discounting of contractor's notes, any one or all of the aforementioned acts.

**Note: Within this license schedule, are businesses frequently known as "pay day loan" companies, which are considered controlled licenses – requiring Council Resolution before issuance.**

### Schedule 522168. Mortgage Loans.

Each person, firm or corporation either as principal or agent, engaged in the business of lending money on notes, secured by mortgage on real estate situated within the State of Alabama, an amount equal to 6/8 of one percent on the gross brokerage, commission, and fees (but not including interest participation or compensation for servicing mortgages) received during the next preceding year with a minimum license in any case of \$120.00.

### Schedule 522189. Pawn Brokers or Pawn Broker's Agent.

Each person, firm or corporation doing business as pawn brokers or pawn broker's agents shall pay a license of two-tenths of one percent of gross receipts with a minimum license in any case of \$900.00.

**Must provide certification from Supervisor of The Bureau of Loans of the Alabama State Banking Department.**

### Schedule 522259. Commercial and Industrial Finance.

Each person, firm or corporation conducting or engaging in secured transactions only in commercial and industrial finance shall pay an annual license equal to 6/8 of one percent of the gross interest or gross brokerage collected from said business during the year immediately preceding, with a minimum license in any case of \$600.00 and a maximum license of \$5,000.00.



This schedule shall not apply to pawnbrokers, banks or trust companies, or real estate mortgage loans.

A commercial and industrial finance company is hereby defined to be any person, firm, corporation or association who either as principal or agent or broker does any of the following:

Engages in the business of

- (1) Financing of the purchase of income-producing equipment and inventory exclusive of motor vehicles; or
- (2) Lending money whereby a security interest is given in accounts receivable and/or specifically described personal property, other than consumer goods or motor vehicles, which security interest is perfected by filing with the appropriate authorities of the county or state, the payments of such loans to be made periodically over a period of months or years.

## **NAICS 523. - Securities, Commodity Contracts, and Other Financial Investments and Related Activities.**

### Schedule 523043. Brokers or Dealers in Stocks, Bonds, Securities or Commodities.

Each person, firm, partnership, corporation or other organized group engaged in the business of acting as broker or dealer in stocks, bonds or other securities, or in commodities (other than cotton), or in the business of lending money on stocks, bonds, or other securities, or on commodities (other than cotton) shall pay a license of \$480.00.

### Schedule 523074. Cotton Buyer.

Each cotton buyer, broker, agent or branch office maintaining office and executing future contracts on any cotton exchange for the general public, which shall include the right to buy and sell spot cotton: \$600.00.

Where no private or leased telegraph wires and/or tickers are maintained: \$180.00.

### Schedule 523164. Merchandise Broker or Agent.

(a) Each merchandise broker, or agent for the sale thereof compensated wholly on a fee or commission basis, shall pay a license computed as follows: Where gross commissions or fees for previous year were \$10,000.00 or less, the minimum license fee shall be: \$100.00; plus an amount equal to 6/20 of one percent on gross commissions or fees in excess of \$10,000.00.

(b) A merchandise broker is one who for a commission buys or sells goods, or who negotiates such transactions between buyer and seller, without having custody of, or title, to the property.

### Schedule 523241. Trading Stamps, Coupons, Etc.

(a) Each person engaged in the business of selling, issuing, or otherwise distributing any trading stamps, coupons, certificates or other similar devices redeemable, or purporting to be redeemable, in partial or full payment for goods, wares, merchandise, services or other thing of value shall pay a license of 6/10 of one percent of the gross receipts from said business from the previous year with a minimum license of \$1,200.00.

Schedule 523241.01 (b) In addition to the above license there shall be paid a license on each location at which trading stamps, coupons, certificates or similar devices are redeemed for goods or services in the amount of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

The term "gross receipts" in this schedule shall mean the retail market value of goods or services so redeemed.

## Schedule 523031.A0. Bank and/or Savings and Loan Association.

Where capital, surplus, reserve and undivided profits are:

Less than \$50,000	\$10.00
\$50,000 and less than \$100,000	\$20.00
\$100,000 and less than \$150,000	\$30.00
\$150,000 and less than \$200,000	\$40.00
\$200,000 and less than \$250,000	\$50.00
\$250,000 and less than \$300,000	\$60.00
\$300,000 and less than \$350,000	\$70.00
\$350,000 and less than \$400,000	\$80.00
\$400,000 and less than \$450,000	\$90.00
\$450,000 and less than \$500,000	\$100.00
\$500,000 and less than \$600,000	\$110.00
\$600,000 and over	\$125.00

In addition, a license must be obtained for each branch of such association or bank of \$10.00, as set forth in Code of Ala. 1975, § 11-51-130.

The term "undivided profits", as used in this section, shall be construed to mean the undivided profits as shown by the books of the operator.

The correction of the fixed license tax shall be retroactive to January 1, 2009 and apply to any registered businesses under Schedule 031A. If a business is currently registered under Schedule 031A and is delinquent due to failure to pay the appropriate business license tax, that registered business is required to pay all applicable penalties and interest on the corrected license tax with the City of Birmingham and as required by City of Birmingham Business License Code, as adopted by Ordinance 97-183, as amended. If a business paid a business license tax at the previous rates.

## **NAICS 524. - Insurance Carriers and Related Activities.**

### Schedule 524001. Abstract of Title and Title Insurance.

Each person, firm, or corporation making abstracts of title and providing title insurance, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$500.00.

Schedule 524001.01 Where no abstracts of title are furnished, and only title insurance is provided the license shall be two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

### Schedule 524136. Insurance Companies.

Each insurance company other than fire, marine and fraternal, shall pay a license of \$50.00, plus \$1.00 on each \$100.00 and major fraction thereof, of gross premiums, less returned premiums on policies issued during the preceding year to citizens of the City of Birmingham, provided that in case such company shall not have conducted business for the full period of said preceding year, it shall pay, \$50.00 plus one percent of that amount which bears the same relationship to the gross amount of premiums, less returned premiums on policies issued during said preceding year as 365 bears to number of days during which business was conducted in such preceding year. Companies commencing business after the first of the current license tax year shall pay \$50.00, plus \$1.00 on each \$100.00 and major fraction thereof, of gross premiums, less returned premiums on policies issued during the said current year to citizens of the City of Birmingham. Such new companies shall pay a flat minimum license of \$100.00 at the time of commencement of business upon which there shall be an adjustment at the end of the year upon the basis herein provided for new companies.

Licenses issued under this schedule and the next succeeding schedule, shall be deemed delinquent the fourth day of March, following January first of each year.

Upon demand from the Director of Finance each principal agent representing an insurance company, which company has an established office in the City of Birmingham, shall furnish the Director of Finance from time to time with a complete schedule of all subagents, together with their address, soliciting or selling insurance for said company within the City of Birmingham.

#### Schedule 524137. Insurance Companies, Fire or Marine.

(a) Each Fire or Marine Insurance Company shall pay a license of \$2.50 on each \$100.00 of gross premiums received during the preceding year on policies issued during said year on property located in the City of Birmingham, including renewals, provided that in case such company shall not have conducted business in the City of Birmingham during the entire period of the preceding year, it shall pay 2½ percent of that amount which bears the same relationship to the gross amount of premiums, less returned premiums, received on policies issued during the said preceding year on property located in said City as 365 bears to the number of days during such preceding year during which such company conducted business in said City. Companies commencing business after the first of the current license tax year shall pay \$2.50 on each \$100.00 of gross premiums, less returned premiums, received on policies issued during the said current year on property located in the City of Birmingham. Such new companies shall pay a flat minimum license of \$100.00 at the time of the commencement of business upon which there shall be an adjustment at the end of the year upon the basis herein provided for such new companies.

Upon demand from the Director of Finance each principal agent representing an insurance company, which company has an established office of the City of Birmingham, shall furnish the Director of Finance from time to time with a complete schedule of all subagents, together with their address, soliciting or selling insurance for said company within the City of Birmingham.

(b) Each Fire and Marine Insurance Company, in addition to the license required by subsection (a) hereof, shall also pay an additional license tax of \$1.50 on each \$100.00 of gross premiums received during the preceding year on policies issued during said year on property located in the City of Birmingham, including renewals, provided that in case such company shall not have conducted business in the City of Birmingham during the entire period of the preceding year, it shall pay under the provisions of this subsection (b) 1½ percent of that amount which bears the same relationship to the gross amount of premiums, less returned premiums, received on policies issued during the said preceding year on property located in said City as 365 bears to the number of days during such preceding year during which such company conducted business in said City. Companies commencing business after the first of the current license tax year shall pay under the provisions of this subsection (b) \$1.50 on each \$100.00 of gross premiums, less returned premiums, received on policies issued during the said current year on property located in the City of Birmingham. Any provision of this subsection (b) to the contrary notwithstanding each Fire or Marine Insurance Company shall be entitled to a reduction in the amount of additional license tax due under this subsection (b) equal to the amount due and paid during the same year by such company to the Firemen's Pension and Relief Fund of the City of Birmingham under the provisions of Section 1477 Appendix, Volume 14, Code of Alabama, Recompiled 1958 (Section III of Act Number 307 of the 1943 Regular Session of the Legislature of Alabama).

#### Schedule 524138.A0. Insurance Agents.

Each person, firm or corporation engaged in the business of acting as agent for fire and marine insurance companies shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license in any case of \$30.00.

### Schedule 524138.B0. Insurance Adjusters.

Each person, corporation or where a firm, each member of the firm where gross receipts from services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.

\*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered in this schedule shall include all services that are physically performed within the City irrespective of the client's residence/location. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

### Schedule 524138.C0. Insurance Agents (Automobile Rental Only).

Each person, firm, or corporation engaged in the business of offering or selling insurance in connection with and incidental to the rental of vehicles, as provided in Schedule 024 of this Business License Code, whether at the rental office or by preselection of coverage in a master, corporate, individual, or group rental agreement, in any of the categories listed below, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license in any case of \$60.00.

- (1) Personal accident insurance covering the risks of travel, including, but not limited to, accident and health insurance that provides coverage, as applicable, to renters and other rental vehicle occupants for accidental death or dismemberment and reimbursement for medical expenses resulting from an accident that occurs during the rental period.
- (2) Liability insurance, including uninsured and underinsured motorist coverage whether offered separately or in combination with other liability insurance, that provides coverage, as applicable, to renters and other authorized drivers of rental vehicles for liability arising from the operation of the rental vehicle.
- (3) Personal effects insurance that provides coverage, as applicable, to renters and other vehicle occupants for the loss of, or damage to, personal effects that occurs during the rental period.
- (4) Roadside assistance and emergency sickness protection programs.
- (5) Any other travel or auto-related coverage that a rental company offers in connection with and incidental to the rental of vehicles.

As provided in Section 27-7-5.1 Code of Alabama 1975, no insurance may be issued by a limited licensee except subject to the conditions outlined in said section, including but not limited to, the provision that the rental period of the rental agreement shall not exceed 90 consecutive days.

## NAICS 525. - Funds, Trusts, and Other Financial Vehicles.

### Schedule 525319. Funds, Trusts, and Other Financial Vehicles.

Each person, firm, partnership, corporation or other organized group engaged in the business of pooling securities or other assets on behalf of shareholders or beneficiaries where interest, dividends, and other property income is earned shall pay a license of \$480.00. Plus an amount equal to two-tenths of one percent of gross revenue in excess of \$100,000.00.

## NAICS 531. - Real Estate.

### Schedule 531213.A0. Real Estate Agents and/or Brokers.

(a) Each person, firm or corporation engaged in the business of a real estate broker shall pay an annual license amount of \$50.00, plus \$50.00 annually for each salesperson, finder, broker or agent employed or engaged in such licensed business other than the one licensed real estate broker in whose name such business may be conducted, whether or not such person is called a "qualifying or designated" broker. The names of all such persons engaged in any such business for which a license is required under this Schedule 213, including the licensed broker under whose name such business is conducted shall be given to the City's Finance Director and shall be shown on the license receipt before it is issued. Each owner, partner or stockholder, who engages in or assists in the conduct of such business shall be counted for the purpose of determining the amount of annual license due hereunder, except the aforesaid one licensed real estate broker, but bookkeepers, secretaries, clerical personnel, maintenance workers and other employees whose services are only incidental to conducting or transacting such business shall not be so counted.

Each person, firm or corporation engaged in the business of a real estate broker in respect to real property located within the City shall pay a license as herein set out even though the office or principal place of business may be outside the City.

For the purpose of this Schedule 213 the term "business of a real estate broker" shall mean and include any person, firm or corporation doing or engaged in a business for which a real estate broker's license is required under Chapter 27, Title 34, Code of Alabama 1975. Qualification by any person as a real estate broker under the Alabama Real Estate License Law of 1951, or as same may be amended, shall be prima facie evidence of such person's liability under this Schedule 213.

The \$50.00 license hereinabove levied shall not be due for those salespersons, finders, brokers or agents for whom the tax levied under the provision of Ordinance No. 97-184 is withheld by the licensee.

(b) The license provided in Schedule 213 shall not include the doing of business as a real estate appraiser for others where fees or compensation is received for such services. Such services shall be licensed as provided by Schedule 214 of this License Code.

(c) A license issued under this Schedule shall not permit the holder of such license to rent or lease any area of less than 500 square feet for the purpose of storage or parking of motor vehicles. A license for such purpose shall be obtained under Schedule 020 of the Code.

(d) The license issued under this Schedule shall not include the renting or leasing of real property owned by the broker or for which contracted with the owner or another person, firm, or corporation, of said property including, but not limited to apartments and buildings. Such services shall be licensed as provided by Schedule 213B of this License Code "Real Estate Lease or Rental."

(e) The license issued under this Schedule shall not include the managing of real property owned by another person as prescribed and licensed under Schedule 213C "Real Estate Management."

### Schedule 531213.B0. Real Estate Lease or Rental; Self Storage.

(a) Each person, firm or corporation engaging in the business of renting or leasing real property, said property including but not limited to, apartment building or space, building for industry, dwelling, cottages, houses, mobile home, single-family house, town house, banquet hall, conference center, concert hall, mall property operation, motel building, office building, shopping center, theater, mini-warehouse rental, self-storage units, flea market space, lot rental or other similar activity which is located within the City of shall pay a license as follows:

Where the gross rental receipts from such real property during the preceding calendar year was:

Less than \$5,000.00	\$100.00
\$5,000.00 and less than \$10,000.00	\$150.00
\$10,000.00 and less than \$15,000.00	\$200.00
\$15,000.00 and less than \$20,000.00	\$250.00

Plus an amount equal to 2/10 of one percent of gross annual business in excess of \$20,000.00.

### Schedule 531213.C0—Real Estate Management.

Each person, firm or corporation engaged in the business of managing real property owned by another person, said property including, but not limited to, apartments and buildings for industry, storage, business or office space; and, providing services including, but not limited to, collecting lease or rent payments, coordinating maintenance needs, and/or screening tenants, shall pay a license as follows:

Where the gross receipts from managing such real property during the preceding calendar year were:

Less than \$5,000.00	\$100.00
\$5,000.00 and less than \$10,000.00	\$150.00
\$10,000.00 and less than \$15,000.00	\$200.00
\$15,000.00 and less than \$20,000.00	\$250.00
Plus an amount equal to 2/10 of one percent of gross receipts in excess of \$20,000.00.	

### Schedule 531214. Real Estate Appraisers.

Each person, firm or corporation engaged in the business of appraising the value of lands and buildings, and/or receiving compensation therefore, where gross receipts\* from services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00
Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.	

\*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered in this schedule shall include all services that are physically performed within the City irrespective of the appraised land, building or property. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

## **NAICS 532. - Rental and Leasing Services.**

### Schedule 532024. Automobile Rental. Drive-It-Yourself Cars, Trucks and Trailers.

(a) Each person, firm or corporation engaged in the business of what is commonly known as a "Drive-it-Yourself Business," operating automobiles, trucks, and trailers, as livery or rental cars, or on any plan by which persons pay for their service or use. (Not to include jitneys, taxicabs, or sightseeing buses.) For long-term leasing, see Schedule 212.

1 unit and not more than 5 units	\$200.00
6 units and not more than 10 units	\$400.00
11 units and not more than 25 units	\$800.00
26 units and not more than 50 units	\$1,200.00
51 units and not more than 100 units	\$1,600.00
101 units and not more than 250 units	\$2,000.00
251 units and over	\$2,400.00

(b) Where the offering and selling of certain insurance coverages is engaged in as an adjunct to operating a business under the provisions of this schedule, a separate license shall be obtained under Schedule 138C, of this Business License Code.

### Schedule 532212. Renting and/or Leasing.

Each person, firm or corporation engaged in the business of renting and/or leasing personal property to others, including, but not limited to office equipment, office furniture, machines, machinery, equipment, and aircraft, shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license in any case of \$60.00.

Any person, firm or corporation, when engaged in a business covered under another schedule of this Code where gross receipts from rental and/or leasing are included as a measure of tax and both are operated from the same location, shall not be considered as engaging in the business of renting and/or leasing.

### Schedule 532240. Toilet or Linen Supply Company.

Each person, firm or corporation who is engaged in furnishing a toilet or linen supply service and who operates within the City of Birmingham shall pay a license for the operation of said business as follows:

Where the gross receipts from said business from the previous year were:

Less than \$50,000.00	\$120.00
\$50,000.00 and not more than \$100,000.00	\$200.00
Plus an amount equal to 6/8 of one percent of gross receipts in excess of \$100,000.00.	

## NAICS 541. - Professional, Scientific, and Technical Services.

### Schedule 541002. Advertising Contractors.

Each person, firm or corporation contracting either for advertising in street cars, motor vehicles or through the use of film displays in theaters, or in moving picture houses, or who does bill posting, sign tacking, distributing advertising matter and/or is engaged in the business of window dressing for hire, other than on regular salary, where gross annual business is:

Less than \$5,000.00	\$120.00
\$5,000.00 and less than \$10,000.00	\$240.00
\$10,000.00 and less than \$15,000.00	\$360.00
\$15,000.00 and less than \$20,000.00	\$480.00
\$20,000.00 and less than \$25,000.00	\$600.00
\$25,000.00 and less than \$30,000.00	\$720.00
\$30,000.00 and less than \$35,000.00	\$840.00
\$35,000.00 and less than \$40,000.00	\$960.00
\$40,000.00 and over	\$1,080.00

### Schedule 541003. Advertising Solicitation.

Each person, firm or corporation who solicits within the City of Birmingham intrastate advertising to be done for persons, firms or corporations having places of business in the City of Birmingham by means of radio broadcasting or televising through radio or television stations situated in Jefferson County, Alabama, shall pay a license of \$600.00.

It is intended that no license shall be levied by this schedule upon interstate radio broadcasting, televising and/or advertising solicitation.

### Schedule 541004. Advertising Vehicles.

Each person, firm or corporation operating a vehicle on or over any public street or sidewalk of the City of Birmingham primarily as an instrument for advertising in the aid of a business enterprise, shall first secure from the Director of Finance a permit covering the operation of such vehicle, to be paid for at the following rate:

Per vehicle, per annum	\$240.00
Per vehicle, per week	\$30.00
Per vehicle, per day	\$6.00

The foregoing permit fees are to be paid in addition to any and every occupational license fee that may be due on the business that is being advertised.

### Schedule 541006. Advertising Agents.

Each person, firm or corporation engaged in contracting for advertising or conducting an advertising bureau or agency, where gross annual business is:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$120.00
\$10,000.00 and less than \$15,000.00	\$180.00
\$15,000.00 and less than \$20,000.00	\$240.00
\$20,000.00 and over	\$300.00

### Schedule 541012. Architects.

Each person, firm, partnership, or corporation, including any such business in which more than one person is so engaged, each person shall pay a license as follows: Where gross annual business is:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$17,500.00	\$150.00
\$17,500.00 and less than \$25,000.00	\$200.00
\$25,000.00 and less than \$32,500.00	\$250.00
\$32,500.00 and less than \$40,000.00	\$300.00
\$40,000.00 and less than \$50,000.00	\$400.00
\$50,000.00 and less than \$75,000.00	\$500.00
\$75,000.00 and less than \$100,000.00	\$600.00
\$100,000.00 and less than \$125,000.00	\$700.00
\$125,000.00 and less than \$150,000.00	\$800.00
\$150,000.00 and less than \$175,000.00	\$900.00
\$175,000.00 and less than \$200,000.00	\$1,000.00
\$200,000.00 and less than \$250,000.00	\$1,100.00
\$250,000.00 and less than \$300,000.00	\$1,200.00
\$300,000.00 and less than \$400,000.00	\$1,400.00
\$400,000.00 and less than \$500,000.00	\$1,600.00
\$500,000.00 and less than \$600,000.00	\$1,800.00
\$600,000.00 and less than \$800,000.00	\$2,000.00
\$800,000.00 and less than \$1,000,000.00	\$2,400.00
\$1,000,000.00 and less than \$1,400,000.00	\$2,800.00
\$1,400,000.00 and less than \$2,000,000.00	\$3,600.00
\$2,000,000.00 and less than \$2,600,000.00	\$4,400.00
\$2,600,000.00 and less than \$3,200,000.00	\$4,800.00
\$3,200,000.00 and over	\$5,000.00

**Must Provide Board Certification: Architects Registration Board**



Schedule 541014. Attorneys.

(a) Each person, or where a partnership (but not including associations as defined in subsection (b) herein), each member of partnership, where gross receipts \* from services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.

\*Any claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipt calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered shall include all services that are physically performed within the City irrespective of a client's residence or the jurisdiction that litigation may be filed. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

(b) Each professional member or associate of an unincorporated association (as defined by Title 10, Chapter 10, Code of Alabama 1975), where the gross receipts from services rendered within the City of Birmingham during the year next preceding, or a professional corporation (as defined by Title 10, Chapter 4, Article 19, Code of Alabama 1975), where the gross receipts of services rendered within the City of Birmingham during the year next preceding was:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of gross receipts in excess of \$30,000.

The gross remuneration of such professional member or associate, for the purpose of this section, shall be computed by dividing the gross receipts\* from services rendered within the City of Birmingham of such unincorporated association by the total number of professional members or associates of such unincorporated association.

\*Any claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipt calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered shall include all services that are physically performed within the City irrespective of a client's residence or the jurisdiction that litigation may be filed. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

**Must Provide Board Certification: Alabama State Bar**

## Schedule 541016. Auditors, Accountants and Bookkeepers.

(a) Each person, or where a partnership (but not including associations as defined in subsection (b) herein), each member of partnership, where gross receipts \* from services rendered within, the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.

\*Any claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipt calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered shall include all services that are physically performed within the City irrespective of a client's residence. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

(b) Each professional member or associate of an unincorporated association (as defined by Title 10, Chapter 10, Code of Alabama 1975), or a professional corporation (as defined by Title 10, Chapter 4, Article 19, Code of Alabama 1975), where the total remuneration for services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of gross receipts in excess of \$30,000.

The gross remuneration of such professional member or associate, for the purpose of this section, shall be computed by dividing the gross receipts \* from services rendered within the City of Birmingham of such unincorporated association by the total number of professional members or associates of such unincorporated association.

\*Any claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipt calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered shall include all services that are physically performed within the City irrespective of a client's residence. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

**Must Provide Board Certification: Public Accountancy Board**

## Schedule 541036. Blueprints.

Each person, firm or corporation dealing in or making blueprints or developing the same from tracings or drawings, where gross annual business is:

Less than \$7,500.00	\$120.00
\$7,500.00 and less than \$10,000.00	\$180.00
\$10,000.00 and less than \$15,000.00	\$240.00
\$15,000.00 and over	\$300.00

Schedule 541053. Chemist and/or Metallurgist.

Each person, corporation, or where a partnership, each member of the partnership, where gross receipts from services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00
\$20,000.00 and less than \$25,000.00	\$250.00
\$25,000.00 and less than \$30,000.00	\$300.00

Plus an amount equal to 6/10 of one percent of subject gross receipts in excess of \$30,000.00.

Schedule 541098. Engineers, Civil, Mining, Construction, Electrical, Estimating, Consulting, Industrial Radar, or Mechanical Engineer or Surveyor.

(a) Each person, or where a partnership [but not including associations as defined in sub-section (b) herein], each member of partnership, where gross receipts from services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of gross receipts in excess of \$30,000.

(b) Each professional member or associate of an unincorporated association (as defined by Title 10, Chapter 10, Code of Alabama 1975), or a professional corporation (as defined by Title 10, Chapter 4, Article 19, Code of Alabama 1975), where the total remuneration for services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of those subject gross receipts in excess of \$30,000.

The gross remuneration of such professional member or associate, for the purpose of this section, shall be computed by dividing the gross receipts from services rendered within the City of Birmingham of such unincorporated association by the total number of professional members or associates of such unincorporated association.

\*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered in this schedule shall include all services that are physically performed within the City irrespective of the client's residence/location. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

**Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board**

Schedule 541133. Industrial Traffic Manager and Rate Information Bureau.

Each person, firm or corporation conducting such: \$200.00.

### Schedule 541135. Inspector. Engineer.

Each person, firm or corporation engaged in the business of inspecting steel, steel products, concrete and concrete products:

Where only 1 inspector	\$60.00
2 inspectors and less than 4	\$120.00
4 inspectors and less than 6	\$180.00
6 inspectors and less than 10	\$240.00
10 inspectors and less than 15	\$300.00
15 inspectors and less than 20	\$360.00
20 inspectors and less than 25	\$420.00
25 inspectors and over	\$480.00

### Schedule 541197. Photographers.

Each person, firm or corporation shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license in any case of \$84.00. Said license to include the developing of films, and the making of pictures on post cards.

This schedule does not cover the taking of photos, other than those taken within the studio.

### Schedule 541197.01 Transient Photographers.

Each person, firm or corporation taking pictures from house to house or on the streets and sidewalks, shall pay at the rate of \$20.00 per week for each machine used, with no license to be issued for a less period of time than five consecutive weeks.

No transient photographer's license is to be issued for the purpose of operating on the streets or sidewalks, within any of the restricted fire zones of the City.

## Schedule 541246. Veterinary Surgeon.

(a) Each person, or where a partnership but not including associations as defined in Sub-section (b) herein, each member of partnership where gross receipts from services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.

(b) Each professional member or associate of an unincorporated association (as defined by Title 10, Chapter 10, Code of Alabama 1975) or a professional corporation (as defined by Title 10, Chapter 4, Article 19, Code of Alabama 1975), where the total remuneration of services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of those subject gross receipts in excess of \$30,000.

The gross remuneration of such professional member or associate, for the purpose of this section, shall be computed by dividing the gross receipts from services rendered within the City of Birmingham of such unincorporated association by the total number of professional members or associates of such unincorporated association.

\*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered in this schedule shall include all services that are physically performed within the City irrespective of the client's (patient's) residence. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

**Must Provide Board Certification: Alabama Veterinary Medical Examiners Board**

## Schedule 541017.B0. Outside Irrigation Systems.

Each person, firm, or corporation engaged in the business of selling, or installing outside irrigation systems shall pay a license of two-tenths of one percent of the gross receipts from said business from the previous year with a minimum license of \$120.00.

### Schedule 541037. Bonds. Appearance and Appeal.

(a) Each person engaged in the business of becoming or procuring surety for any appearance in any court (including municipal, county, state and federal courts) of persons charged with any offense, where the gross annual business is:

Less than \$3,000.00	\$60.00
\$3,000.00 and not more than \$5,000.00	\$96.00
\$5,000.00 and not more than \$7,500.00	\$144.00
\$7,500.00 and over	\$200.00

Schedule 541037.01 Any person engaged in the business of becoming or procuring surety or sureties for appearances in any court, shall pay an additional license of \$40.00 on each employee other than those employed fulltime as either bookkeepers or stenographers.

(b) It shall be unlawful for any person to become surety or to offer to become surety or to procure surety or offer to procure surety for appearance in any court, as aforesaid, when such license tax is delinquent or when that statement herein required to be furnished has not been furnished. The license of any person who files a bond in any court while such person is delinquent with respect to the tax hereby levied, or with respect to furnishing the sworn statement herein required shall be subject to revocation.

(c) Where a person becomes surety or procures surety for appearance in any court, as above described, on more than five occasions during the calendar year shall be deemed to be engaged in the bonding business.

### Schedule 541087.A0. Detective Agency.

Each person, firm or corporation operating a detective agency, or investigation bureau: \$200.00.

No license will be issued unless and until applicant can show compliance with the permit requirements outlined in Title 12, Chapter 6, General Code of the City of Birmingham, as amended and as it may be amended.

### Schedule 541087.B0. Patrol, Security or Guard Service.

Each person, firm or corporation operating a private police patrol, security or guard service:

Where only 1 worker	\$60.00
Where 2 and less than 4 workers	\$120.00
Where 4 and less than 7 workers	\$180.00
Where 7 and less than 11 workers	\$250.00
Where 11 workers	\$300.00
Plus \$20.00 for each worker in excess of 11.	

## **NAICS 551. - Management of Companies and Enterprises.**

### Schedule 551007.B0. Agents, Dealers, Holding Companies. Maintaining an Office.

Any person, firm, or corporation, who shall maintain, keep in repair or otherwise man any office, store, warehouse, place of business, telephone wires, telegraph wires, right-of-way, easement, land or other facility or facilities situated in the City of Birmingham in connection with any business, vocation, occupation or profession which is not subject to a license under any other schedule of this Code, or under Schedule 007A of this license code shall pay for the protection afforded by the laws, ordinances, rules and regulations of the City of Birmingham and its agencies to such person, firm or corporation in connection with the maintaining, keeping in repair or otherwise manning any such office, store, warehouse, place of business, telephone wires, telegraph wires, right-of-way, easement, land or other facility or facilities an annual license fee or tax as follows: Where there was employed in connection with the maintaining, keeping in repair or otherwise manning any such office, store, warehouse, place of business, telephone wires, telegraph wires, right-of-way, easement, land or other facility or facilities during the next preceding calendar year in the City of Birmingham an average daily number of

Less than 2 persons	\$60.00
2 but less than 4 persons	\$120.00
4 but less than 6 persons	\$180.00
6 but less than 10 persons	\$240.00
10 but less than 15 persons	\$300.00
15 persons	\$360.00
Plus \$20.00 for each person in excess of 15.	

## Schedule 551031.B0. Bank Holding Companies.

Each person, firm or corporation engaged in the business of a bank holding company where management or administrative services are performed shall pay a license of \$1,000.00.

## NAICS 561. - Administrative and Support Services.

### Schedule 561079. Court Reporting.

Each person, firm or corporation engaged in the business of court reporting, where gross receipts from services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.

\*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered in this schedule shall include all services that are physically performed within the City irrespective of the client's residence/location. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

**Must Provide Board Certification: Court Reporting Board**

### Schedule 561089. Disinfectants, Insecticides and/or Exterminator.

Each person, firm or corporation shall pay a license of two-tenths of one percent of the gross receipts, less returned goods, from said business from the previous year with a minimum license of \$120.00.

**No license will be issued until applicant obtains and presents at the time of application and renewal a current, valid State of Alabama Permit issued by the Alabama Department of Agriculture and Industries.**

### Schedule 561146. Labor Agent or Employment Agency; Temporary Employment Services or Agencies.

Each person, firm or corporation operating as a labor agent or as employment agency shall pay a license computed as follows:

Where gross fees or service charges for the year next preceding were:

Less than \$10,000.00	\$400.00
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Plus an amount equal to 2/10 of one percent of gross annual business in excess of \$10,000.00.

### Schedule 561148. Landscape Gardeners.

Each person, or where a partnership, each member of firm where gross annual business is:

Less than \$3,000.00	\$60.00
\$3,000.00 and less than \$5,000.00	\$96.00
\$5,000.00 and less than \$7,500.00	\$144.00
\$7,500.00 and over	\$200.00

**No license will be issued until applicant obtains and presents to the Revenue Division at the time of application and renewal a current, valid State of Alabama Permit issued by the Alabama Department of Agriculture and Industries.**

### Schedule 561242. Tree Pruning and Tree Surgery.

Each person, firm and corporation engaged in doing tree pruning or tree surgery:

Where only 1 worker	\$60.00
Where 2 or less than 4 workers	\$120.00
Where 4 or less than 6 workers	\$180.00
6 workers and over	\$240.00

### Schedule 561255. Janitorial Service.

Each person, firm or corporation engaged publicly in the business of clearing plate glass windows, janitorial service and/or house cleaning, where:

Only 1 worker	\$60.00
2 workers and less than 4 workers	\$120.00
4 workers and less than 6 workers	\$180.00
6 workers and less than 10 workers	\$240.00
10 workers and less than 15 workers	\$300.00
15 workers and over	\$360.00

## NAICS 562. - Waste Management and Remediation Services.

### Schedule 562211. Solid Waste Facilities, Transfer or Recycling Facility.

Each person, firm or corporation approved by permit to operate and/or construct a commercial nonhazardous solid waste management facility or commercial hazardous waste management facility for the purpose of receiving, for treatment, utilization, recycling, processing, transporting, or disposal of solid waste shall pay a license where gross annual business from the previous year is:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of annual business in excess of \$20,000.00.

No license issued under this article shall be transferred or assigned or used by any other person than the one to whom it was issued and no solid waste facility license shall be used at any location other than the one described in the application upon which it was issued.

## NAICS 611. - Educational Services.

### Schedule 611026. Aviation Schools.

Each person conducting a school wherein instruction and training is given for navigating and/or flying airplanes shall pay a license of two percent of the gross receipts from said business from the previous year with a minimum of \$200.00.

### Schedule 611221. School, Beauty.

Each person, firm or corporation engaged in the business of operating a beauty school, where gross annual receipts from said business from the previous year were:

Less than \$7,500.00	\$60.00
\$7,500.00 and less than \$12,500.00	\$100.00
\$12,500.00 and less than \$20,000.00	\$150.00

Plus an amount equal to 6/8 of one percent of all gross annual receipts in excess of \$20,000.00.

Where merchandise and/or beauty supplies or products are sold in connection with said business, an additional license shall be required pursuant to Schedule 165 of this Business License Code.



## Schedule 611222. School.

Each person, firm or corporation conducting a school as a business other than aviation school and beauty school provided for by Schedule 026 and Schedule 221, respectively of this Code, shall pay a license as follows:

Where the gross receipts from said business from the previous year were:

Less than \$10,000.00	\$50.00
\$10,000.00 and less than \$25,000.00	\$80.00
\$25,000.00 and less than \$60,000.00	\$120.00
\$60,000.00 and less than \$80,000.00	\$160.00
\$80,000.00 and less than \$100,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross receipts in excess of \$100,000.00.

## NAICS 621. - Ambulatory Health Care Services.

### Schedule 621186. Optometrist.

Each person, firm, corporation, association, or where a partnership, each member of partnership, where gross receipts\* from services rendered within the City of Birmingham during the year next preceding:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.

This license is not to include the business of manufacturing and/or grinding lenses or the selling of merchandise other than manufacturing, grinding of lenses or the selling or furnishing of merchandise by an optometrist in the exercise of his practice as an optometrist.

\*Any claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipt calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered shall include all services that are physically performed within the City irrespective of a client's residence. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

**Must Provide Board Certification: Optometry Board**

Schedule 621198. Physicians, Surgeons, Psychologists, Psychiatrists, Osteopaths, Chiropractors or Chiropractists.

(a) Each person, firm or corporation, or where a partnership, [but not including associations as defined in subdivision (b) herein], each member thereof, where gross receipts from professional services rendered or provided within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of those subject gross receipts in excess of \$30,000.

(b) 621198.01 Each professional member or associate of an unincorporated association (as defined by Title 10, Chapter 10, Code of Alabama 1975), or a professional corporation (as defined by Title 10, Chapter 4, Article 19, Code of Alabama 1975), where the gross receipts for services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of those subject gross receipts in excess of \$30,000. \*

The gross receipts of such professional member or associate, for the purpose of this section shall be computed by dividing the gross receipts from services rendered within the City of Birmingham of such unincorporated association by the total number of professional members or associates of such unincorporated association.

\*Any claimed exemptions (i.e. gross receipts from work performed outside the City) and all other claimed exemption(s) from the gross receipt calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered in this schedule shall include all services that are physically performed within the City irrespective of a client's residence. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(a).

**Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama**

Schedule 621198.01 Dentists

See schedule 621198.00 for rates.

**Must Provide Board Certification: Board of Dental Examiners of Alabama**

Schedule 621320. Speech Therapists, Audiologists, Mental Health Practitioners, Family Planning Centers, Outpatient Mental Health, HMO Medical Centers, Substance Abuse Centers, Kidney Dialysis Centers, Medical and Diagnostic Labs, Diagnostic Imaging Centers or Home Health Care Services. (Offices of All Other Miscellaneous Health Practitioners)

Each person, firm or corporation primarily engaged in diagnosis and treatment, operating private or group practices, administering medically prescribed treatment where gross receipts from services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000	\$60.00
\$5,000 and less than \$10,000	\$100.00
\$10,000 and less than \$15,000	\$150.00
\$15,000 and less than \$20,000	\$200.00
\$20,000 and less than \$25,000	\$250.00
\$25,000 and less than \$30,000	\$300.00

Plus an amount equal to 4/10 of 1% of subject gross receipts in excess of \$30,000.

\*Any claimed exemptions (i.e. gross receipts from work performed or services rendered outside the City) and all other claimed exemption(s) from the gross receipts calculations must be presented to the City of Birmingham Department of Finance in compliance with the provisions of Article II, Section 2.3 of this Business License Code.

Services rendered in this schedule shall include all services that are physically performed within the City irrespective of the client's (patient's) residence. Nothing in this section shall limit the definition of gross receipts as previously defined in City of Birmingham Ordinance 97-183, Article II, Section 1(n).

Schedule 621493. Freestanding Ambulatory Surgical and Emergency Centers.

Each person, firm or corporation with physicians and other medical staff primarily engaged in (1) providing surgical services (e.g., orthoscopic and cataract surgery) on an outpatient basis or (2) providing emergency care services (e.g., setting broken bones, treating lacerations, or tending to patients suffering injuries as a result of accidents, trauma, or medical conditions necessitating immediate medical care) on an outpatient basis. Outpatient surgical establishments have specialized facilities, such as operating and recovery rooms, and specialized equipment, such as anesthetic or X-ray equipment. Gross receipts from the above services rendered within the City of Birmingham during the preceding year are:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00
\$20,000.00 and less than \$25,000.00	\$250.00
\$25,000.00 and less than \$30,000.00	\$300.00

Plus an amount equal to 8/10 of one percent of subject gross receipts in excess of \$30,000.00.

Schedule 621498. All Other Outpatient Care Centers.

(a) Each person, firm or corporation with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers, outpatient mental health and substance abuse centers, HMO medical centers, kidney dialysis centers, and freestanding ambulatory surgical and emergency centers) and centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of Medicine and Doctor of Dental Medicine) where gross receipts from services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00
\$20,000.00 and less than \$25,000.00	\$250.00
\$25,000.00 and less than \$30,000.00	\$300.00

Plus an amount equal to 3/10 of one percent of subject gross receipts in excess of \$30,000.00.

## **NAICS 622. - Hospitals.**

Schedule 622134. Hospitals.

Where:

Less than 20 rooms	\$120.00
20 rooms and less than 35 rooms	\$180.00
35 rooms and less than 50 rooms	\$240.00
50 rooms and less than 75 rooms	\$360.00
75 rooms and less than 100 rooms	\$480.00
100 rooms and over	\$600.00

All rooms, whether as wards for patients or bedrooms for others, to be liable for said license.

## **NAICS 623. - Nursing and Residential Care Facilities.**

Schedule 623321. Infirmaries, Sanitariums and/or Sanatoriums.

Where:

Less than 20 rooms	\$120.00
20 rooms and less than 35 rooms	\$180.00
35 rooms and less than 50 rooms	\$240.00
50 rooms and less than 75 rooms	\$360.00
75 rooms and less than 100 rooms	\$480.00
100 rooms and over	\$600.00

All rooms, whether as wards for patients or bedrooms for others, to be liable for said license.

## **NAICS 624. - Social Assistance.**

Schedule 624322. Social Assistance.

Each person, firm, or corporation who as principal, agent or in any other capacity shall engage in or transact any trade, business, commerce, occupation, vocation or profession relating to social assistance that have not specifically exempted by an Act of the Legislature from paying any municipal gross receipts taxes and municipal business license taxes shall pay a license as follows:

Where gross annual business from said business from the previous year is:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross annual business in excess of \$20,000.00.

## NAICS 711. - Performing Arts, Spectator Sports, and Related Industries.

### Schedule 711056. Circus. – Must Purchase at City Hall

Each person operating a circus shall pay a license fee of \$1,200.00.

This license tax includes the tax for a menagerie accompanying the circus.

No license will be issued until applicant has obtained a Mayor's Permit.

### Schedule 711066. Concerts, Shows, Debates, Amusement and Entertainments – Must Purchase at City Hall

Each person, firm or corporation engaged in the business of promoting, producing or presenting concerts, debates, musical shows, public lecture, amusement or entertainment other than provided in Schedule 034 of this Code, to which the public is invited and for which an admission fee is charged or a collection taken shall pay for each performance, production or presentation an amount of \$200.00.

A sales tax deposit may be required.

There shall be no liability for the license hereby imposed, if the concert, debate, musical show, amusement or entertainment is promoted, produced or presented at or in place of business for which the license levied by Schedule 171(a) of the License Code has been secured and is in effect.

This license tax shall not be charged for any lecture course given as part of the course of instruction in any educational institution, or for exhibits held under the auspices of religious or charitable associations.

### Schedule 711741. Transient Dealers. – Must Purchase at City Hall

The following is hereby declared to be the schedule of licenses for Transient Dealers for the calendar year commencing January 1, 2008, and for each subsequent year thereafter, for businesses who shall engage in the Transient Dealer business in or carried on in the City of Birmingham in said calendar year, and each and every firm, company or corporation engaged in any such business enumerated herein, in said calendar year shall pay and take out such licenses in such sums as are herein provided:

All transient dealers as hereinafter defined by paragraph (a) shall pay a license based on the following schedule:

If anticipated sales are:

\$10,000.00 or less \$200.00

More than \$10,000.00 but less than \$25,000.00 \$400.00

More than \$25,000.00 but less than \$50,000.00 \$600.00

More than \$50,000.00 but less than \$100,000.00 \$800.00

Over \$100,000.00 \$1,000.00

Plus 2/10 of one percent of gross receipts, less returns, over \$100,000.00.

No proration of the amount thereof will be granted because said party does not continue in business the specified time stated in the application.

It shall be unlawful for any transient dealer, itinerant merchant or promoter to engage in any business activities (as hereinafter defined) within the City unless licensed to do so as herein provided. Any transient dealer who fails or refuses to obtain the license required by this section prior to engaging in business activities within the City shall be subject to the assessment of the penalties outlined in subsection (g)(6) of this section, in addition to the applicable remedies outlined in Article II of this ordinance.

(a) Definitions.

(1) The term "transient dealers," for the purpose of this section, shall mean and include all persons, partnerships, associations, corporations, or any other type of business, both principals and agents, whether a resident of the City of Birmingham or not, who engage or conduct in this City either in one locality or in traveling from place to place, temporary shows (including but not limited to, trade shows, festivals, fairs, arts and crafts shows, home shows, boat shows), temporary/seasonal business (a temporary business that does not intend to establish a permanent location such as temporary kiosks in malls, Christmas, summertime vendors, etc.), temporary or transient business of selling, or soliciting orders for the sale of, goods, wares, or merchandise with the intention of continuing in said business in said City for a period of not more than 180 days, and who rent, lease, use, occupy, either in whole or in part, for the purpose of carrying

on such business use, any room (including public rooms or space in hotels or motels), building, area within the Birmingham-Jefferson Civic Center or other public or privately-owned building, any lot or parcel of land, any motor vehicle including trucks and semi-trailers, tent, booth, stand or other approved structures within the City, for the exhibition and sale of such goods, wares and merchandise.

(2) The term "temporary vending" from a shopping mall location, or from a public building, such as a motel or civic center, constitutes transient vendor activity and, therefore, requires full compliance with the provisions of this ordinance. Any business transient in nature desiring a permanent license in said City for a period of more than 180 days must be continually operating for the full term of 180 days before a permanent license will be issued in locations described under the transient ordinance requirements. Such transient license will be converted to a permanent or regular license based on actual revenue produced during the 180-day transient license period.

(3) The term "promoter," "sponsor" or other person, group of persons, association, partnership, firm or corporation organizing a convention, show, or sale which convention, show or sale includes ten or more transient and local vendors or exhibitors, who offers to any vendor, directly or indirectly, sales areas within a multiple-vendor area location for the purpose of using such area during the term of the multiple-vendors license for the purpose of selling, bartering, exchanging, trading, or displaying goods or services, shall pay a license based on the above schedule. Sales for the purpose of this subsection shall include all sales of all vendors included in the convention, show or sale, but may exclude sales made by participants who have a current, applicable City of Birmingham business license. At the time of applying for a license pursuant to this ordinance, the promoter shall submit a list of vendors participating at the event for which the license is sought; such list shall include the vendor's name, address, and business phone number, together with a general description of the goods and/or services offered by each vendor.

(b) Tax collection and reporting responsibility. It is the responsibility of the promoter/sponsor to ensure that all taxes are collected from all vendors. Upon collection, the taxpayer must remit the tax to the City at which time the sales tax deposit will be returned. The Director of Finance shall have authority to set reasonable regulations and to set reasonable application and reporting requirements to aid in the collection of all license fees and other taxes.

(c) Exemption provisions.

(1) The provisions of this schedule shall not apply to sales of food or agricultural produce, peddlers, or sales of novelties otherwise licensed under this Code and where stock or anticipated sales are valued or anticipated at \$2,000.00 or less or to sales made to dealers by commercial travelers or selling agents in the usual course of business, nor to bona fide sales of goods, wares, or merchandise for future delivery in interstate commerce, where either no measurements or design specifications are made or prepared in the City, or where no payment or deposit is collected in the City as a condition for the placement of orders, or where no license may be collected in the City as a condition for the placement of orders, or where no license may be collected under the provisions of the Constitution or laws of the United States, nor to any sales or goods, wares or merchandise on the grounds of any agricultural society during the continuance of any annual fair held by such society, nor any sales by societies acting for charities, religious or public purpose.

(2) Conventions or religious, civic, charitable or benevolent groups, non-profit trade associations, and cultural events shall be exempt from this schedule (and vendors participating therein) if such convention, show, or cultural events has anticipated sales of \$25,000.00 or less, and the total number of participating vendors is less than ten. Transient vendors participating in a convention, show or sale shall not be required to have separate licenses if the promoter or sponsor of the convention, show, or sale has obtained a license therefor, pursuant to the requirements of this section. The Director of Finance shall have authority to set reasonable regulations and to set reasonable application and reporting requirements to aid in the collection of all license fees and other taxes.

(d) Application. At least seven days prior to holding of such sale or solicitation, every such transient dealer shall furnish to the Finance Director a verified license application setting forth the following:

- (1) Name and address of the applicant and also the name of the true owner if the applicant is not such true owner of the goods, wares or merchandise to be sold;
- (2) Name, location and time of the proposed sale or solicitation;
- (3) General description of the type of goods, wares or merchandise, on hand and on order, which the applicant intends to offer for sale;

- (4) A statement of the amount of gross receipts realized from each sale conducted in the City of Birmingham by applicant, and the date(s) thereof, if such sale was within the preceding five years;
  - (5) A valid driver's license or other photo identification, issued by a state, from the owner, major sponsor or promoter of the sales event;
  - (6) Corporations must provide the address of any permanent place of business in the State of Alabama, or, if there is no permanent place of business in the State of Alabama, a copy of a Certificate of Existence issued by the Secretary of the State of Alabama evidencing the fact that the dealer has qualified to do business in Alabama and the name and address of its agent for the service of process in the state;
  - (7) Such other information as the Director of Finance may prescribe.
- (e) Deposits and bond.
- (1) First Time Transient Dealers Only:

First time transient dealers shall provide the City with a Deposit OR Bond as provided herein.

**Bond:** Applicants providing a bond for a first-time transient dealer's license shall be required to provide a bond in an amount equal to four percent (4%) of anticipated sales, or a minimum of \$5,000.00, whichever is greater. A bond shall be with a surety company authorized to do business in the State of Alabama and shall be payable to the City of Birmingham to the extent that any taxes, penalties and fees as determined by the Director of Finance of the City to be due are not paid. The payment of city sales taxes, use taxes, business licenses, occupational taxes or other City taxes due or to be withheld and paid by the licensee hereunder, shall indemnify any purchaser at such sale who suffers any loss by reason of defective merchandise or any misrepresentation in said sale and shall in no way hold the City liable for transactions that may occur between the licensee and the purchaser. Said bond shall also provide that the City of Birmingham may file suit in the City's name against the licensee and/or the surety on said bond for any taxes, fees, or fines due from the licensee which are not paid within 30 days of the termination of the sale and that any purchaser at such sale may maintain an action against the licensee and/or said surety for claims arising from such sale. This bond shall also provide that it shall continue in effect for one year after the termination of the sale for which it is made and until all actions are concluded and the judgement or judgements, if any, have been paid and fully satisfied, or the amount of bond exhausted by such payments. This bond shall be in addition to all deposits required under other ordinances of the City, including but not limited to the sales and use tax ordinances.

**Sales Tax Deposit:** First time transient dealer applicants providing a sales tax deposit in lieu of a bond for a first time transient dealer's license shall provide a Sales tax deposit by cash, check or certified funds in an amount equal to \$400.00 or four percent (4%) of anticipated sales, whichever is greater. The funds shall be deposited upon receipt. Upon the receipt of a fully completed "Transient Dealer Settlement Report", any refunds, determined by the City to be due to the transient dealer, will be processed and made by the Director of Finance within ten (10) business days.

**Occupational Tax Deposit:** An occupational tax deposit of \$50.00 or one percent (1%) of anticipated wages, salaries, or compensation paid to employees, temporary workers, etc. may be required.

- (2) Returning Transient Dealers Only:

Returning transient dealers shall provide the City with a Deposit OR Bond as provided herein.

**Bond.** Applicants returning as a transient dealer shall purchase a transient dealer license and shall be required to provide a bond in an amount equal to four percent (4%) of previous event sales, or a minimum of \$5,000.00, whichever is greater. A bond shall be with a surety company authorized to do business in the State of Alabama and shall be payable to the City of Birmingham to the extent that any taxes, penalties and fees as determined by the Director of Finance of the City to be due are not paid. The payment of city sales taxes, use taxes, business licenses, occupational taxes or other City taxes due or to be withheld and paid by the licensee hereunder, shall indemnify any purchaser at such sale who suffers any loss by reason of defective merchandise or any misrepresentation in said sale and shall in no way hold the City liable for transactions that may occur between the licensee and the purchaser. Said bond shall also provide that the City of Birmingham may file suit in the City's name against the licensee and/or the surety on said bond for any taxes, fees, or fines due from the licensee which are not paid within 30 days of the termination of the sale and that any purchaser at such sale may maintain an action against the licensee and/or said surety for claims arising from such sale. This bond shall also provide that it shall continue in

effect for one year after the termination of the sale for which it is made and until all actions are concluded and the judgement or judgements, if any, have been paid and fully satisfied, or the amount of bond exhausted by such payments. This bond shall be in addition to all deposits required under other ordinances of the City, including but not limited to the sales and use tax ordinances.

**Sales Tax Deposit:** Returning Transient Dealer applicants providing a sales tax deposit in lieu of a bond for a transient dealer's license shall provide a Sales tax deposit by cash, check, or certified funds in an amount equal to \$400.00 or four percent (4%) of any previous event sales, whichever is greater. The funds shall be deposited upon receipt. Upon the receipt of a full completed "Transient Dealer Settlement Report", any refunds, determined by the City to be due to the transient dealer, will be processed and made by the Director of Finance within ten (10) business days.

**Occupational Tax Deposit.** An occupational tax deposit of \$50.00 or one percent (1%) of anticipated wages, salaries, or compensation paid to employees, temporary workers, etc., is required.

(f) **Reports of sales.** All transient dealers shall make a verified report of sales, as required by City Ordinance [No.] 97-185. Such return shall be due within seven days of the close of business. Any transient dealer under an obligation to file the return herein provided who fails or refuses to file the return and/or to pay the tax, or to obtain the license required by this subsection within the time specified herein shall be assessed interest and/or penalties as provided in subsection (g) of this section.

(g) **Interest and penalties.** In addition, the provisions for interest and penalties contained in this section, additional requirements are outlined in Section 13 of the applicable tax ordinances.

(1) **Failure to Timely File the Returns Required by This Section.** If a taxpayer fails, neglects, or refuses to file any return required to be filed with the department on or before the date prescribed therefor, determined with regard to any extension of time for filing granted by the Director of Finance, there shall be assessed, in addition to the tax due or the amount of tax herein required to be collected, a penalty of ten percent of the amount due or \$50.00, whichever is greater, together with interest thereon at the rate of one percent per month, or fraction thereof, from the date at which the tax herein levied became due and payable, such penalty and interest to be assessed and collected as part of the tax.

(2) **Failure to Timely Pay Tax Required by This Section.** If a taxpayer fails, neglects, or refuses to pay to the department the amount of tax shown as due on a return required to be filed on or before the date prescribed for payment of the tax, determined with regard to any extension of time for payment granted by the Director of Finance, there shall be added, in addition to the tax due or the amount of tax herein required to be remitted; or for any tax for which a return is required, a penalty of ten percent of the unpaid amount shown as tax due on the return or the amount stated in the notice and demand, together with interest thereon at the rate of one percent per month or fraction thereof, from the date at which the tax became due and payable.

(3) **Penalty and Interest Assessed as Tax.** All penalties and interest levied or assessed against a taxpayer and which are administered by the department shall be assessed and collected in the same manner as taxes.

(4) **Interest.** Interest shall be computed at rate of one percent per month or fraction thereof and shall be added as provided herein to any tax or other amount due the department which is not paid by the due date. Interest on any delinquency or underpayment shall be charged from the due date of the tax.

(5) **Penalties Not Exclusive.** The penalties provided in this section for failure to timely file a return and failure to timely pay tax, as well as the penalties outlined in Section 13 of the applicable tax ordinances, may be asserted against the same taxpayer for the same tax period.

(6) **Penalty for Failure to Obtain the License Required by This Section.** If a taxpayer fails, neglects, or refuses to obtain the license required by this section, within the time specified in this section, there shall be assessed, in addition to the license tax due, a penalty of 30 percent.

(h) **Advertising.**

(1) A transient dealer shall not advertise, represent or hold forth a sale of goods, wares, or merchandise as an insurance, bankrupt, insolvent, assignee, trustee, estate, executor, administrator, receiver, manufacturer's wholesale, canceled order, misfit sale, close-out, or a sale of any goods damaged by smoke, fire, or water otherwise, unless before so doing the applicant shall state in writing under oath to the Director of Finance of the City of Birmingham at the time of application for



a license all the facts relating to the reason and character of such special sales, so advertised, held forth, or represented. A statement should be included of persons from whom said goods, wares, or merchandise were purchased, and the date of delivery of same to the person applying for license, the place where said goods, wares, or merchandise were taken last, and such details necessary to exactly locate and fully identify all goods, wares, or merchandise to be sold, and make such further disclosure to and give such information as may be required by Director of Finance of the City of Birmingham. and such transient dealer shall also include in said statement names and residences of the owners in whose interest the business is conducted and whether conducted as an individual, firm, association, or corporation.

(2) It shall be unlawful for any transient dealer to sell or exhibit for sale either at public or private sale any goods, wares, or merchandise without first complying with the provisions of this schedule, or to make any false statements in reference to the matter required in Subsection (b) above, or to fail or refuse to comply with the requirements of any of the provisions of this schedule. However, nothing contained in this section shall be construed as abridging or denying the right and power of the Council of the City of Birmingham to refuse or withhold the granting of any license or to revoke the same, if granted, to a transient dealer upon any hearing thereof when in the discretion of said Council on the basis of the disclosures as aforesaid, or from other information deemed by them sufficient, such action may be deemed necessary or proper to protect or safeguard the public from imposition, mischief or fraud.

(i) Zoning. Such activity for which application is made and any license issued shall only be lawful in a commercial zoning district in the City as determined by the official Zoning Ordinance of the City and the official Zoning Map. Failure to so locate same is a basis for denying or revoking a business or privilege license to conduct such activity.

(j) General provisions.

(1) The Director of Finance is hereby charged with the enforcement of the provision of this ordinance and he is hereby authorized and empowered to prescribe, adopt and enforce rules and regulations relating to the administration and enforcement of the provisions of this ordinance.

(2) Nothing herein contained shall be construed to relieve any person or other legal entity from any license fee liability, tax liability, interest, penalty or forfeiture incurred as of the effective date.

#### Schedule 711034. Baseball, Basketball, Football, Hockey, Wrestling or Other Sporting Events. – **Must Purchase at City Hall**

(a) Annual License Fee. Professional. Each person engaged in the business of professional baseball, basketball, football, hockey, wrestling or other sporting events where an admission is charged shall pay a license of 2/4 of one percent of the gross receipts from said business from the previous year with a minimum license of \$400.00.

(b) 711034.01 Transient Event License Fee. Where any of the above enumerated events are transient in nature and such events will be for a period of less than five days in any calendar year, a license shall be paid in the amount of \$200.00.

A sales tax deposit may be required.

#### Schedule 711084.D0. Division IV Dancing—Dancer, Entertainer, Model, Performer or Exhibitionist. – **Must Purchase at City Hall**

Each dancer, entertainer, model, performer, or exhibitionist shall pay a license of \$200.00.

**No license shall be issued for dancing, modeling, entertaining, or otherwise performing in a Division II Adult Establishment until the applicant has been approved by the Birmingham Police Department, pursuant to Ordinance 96-211.**

### **NAICS 712. - Museums, Historical Sites, and Similar Institutions.**

#### Schedule 712323. Museums, Historical and Cultural Sites.

Each person, firm, or corporation engage in preservation and exhibition of objects, sites and natural historical, cultural and of an educational value shall pay a license as follows:

Where gross annual business from said business from the previous year is:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross annual business in excess of \$20,000.00.

## **NAICS 713. - Amusement, Gambling, and Recreation Industries.**

### Schedule 713011. Amusement Devices—Municipally Owned Parks.

Each person, firm or corporation operating in municipally owned parks shall pay a license of two percent of the gross receipts from said business from the previous year with a minimum license of \$200.00.

### Schedule 713041. Bowling Alleys and/or Shuffleboards.

Each alley or shuffleboard: \$30.00.

### Schedule 713048. Carnival and Tent Shows Other Than Regular Circuses. – Must Purchase at City Hall

(a) For each concession set up, whether operated or not, \$10.00 but in no case shall the total license be less than \$100.00 per week.

Schedule 713048.01 (b) Where such carnival and tent shows are operated at the same time in connection with the exhibition of agricultural, mineral and manufacturing exhibits, one or all, a license of \$20.00 per week shall be paid, for each concession set up, whether operated or not.

(c) Where Carnival and Tent Shows other than regular Circuses are operated in connection with, and at the same time and on the same general grounds with the Annual Alabama State Fair, a license shall be required under the provisions of Schedule 741 of this Business License Code.

Permit to be obtained from Mayor's Office before issuance of license.

### Schedule 713084.A0. Division I Dancing. – Must Purchase at City Hall

Dancing by Patrons, Customers, or Guests, in establishments approved and licensed for the sale of alcoholic beverages: \$200.00.

No license will be issued until applicant has been approved by City Council.

### Schedule 713084.B0. Division II Dancing. – Must Purchase at City Hall

Dance, performance, exhibition, or entertainment by a dancer other than Patrons or Customers of the General Public in an establishment with a current Beer and/or Liquor License as required under the current Business License Code: \$200.00.

The grant of a permit is hereby made a prerequisite for the issuance of a Dance Division II license and such permit shall not be deemed to authorize the conducting of entertainment or performances or any other form of business without the payment of the fee for a Dance Division II License.

No license will be issued until applicant has been approved by City Council. (For clarification of Division II Permit requirements see Ordinance 96-212.)

### Schedule 713084.C0. Division III Dancing. – Must Purchase at City Hall

Masked Balls: \$50.00.

No license will be issued until applicant has been approved by City Council.

### Schedule 713202. Pool or Billiard Tables.

Each pool or billiard table either wholly or partially set up, whether operated or not: \$120.00.

Each pool or billiard table where playing area is less than 4232 square inches and said table is activated by the insertion of a coin in a slot or mechanical device: \$60.00.

NO LICENSE WILL BE ISSUED unless and until applicant has obtained a permit issued by the Chief of Police pursuant to Section 12-3-53, General Code of the City of Birmingham, as amended and as it may be amended, and approval of said permit by the Mayor's Office.

#### Schedule 713224. Shooting Gallery.

Each: \$120.00.

Shooting gallery, transients, per week: \$24.00.

#### Schedule 713225. Skating Rink.

Each: \$240.00.

#### Schedule 713228. Swimming Pools.

For each place so operated not in connection with a regular amusement park: \$360.00.

#### Schedule 713245. Vending Machines and/or Coin-Operated Machines. Not to Include Tables on Which the Game of Pool or Billiards May Be Played or Coin Operated Film Machines.

(g) If the machine is a video machine, air hockey game, skee ball game, basketball toss game, pinball machine, crane machine, or other like amusement machine or device, and is operated through the use of coin or coins, token or tokens, slide card or other similar method the license fee for each such game or machine shall be: \$24.00.

Where the principal activity of the business involves operating a facility where video games, air hockey games, skee ball games, basketball toss games, pinball machines, or like machines, as defined in this schedule, are operated by or made available for use or operation by the general public, an additional license shall be required under Schedule 007A of this ordinance.

Important notice and disclaimer: Issuance of a City of Birmingham business license under Schedule 245(g) Video Games, does not validate or permit the use of any illegal devices, and any violation of State laws relating to gambling may result in arrest of any person and/or the confiscation of any devices that are deemed to be gambling devices that are in the possession or under the control of any person.

The granting of a license under any provision of this ordinance requires compliance with all applicable City of Birmingham Tax Code provisions, and State laws, as well as with all conditions set forth in any and all applicable City of Birmingham Laws, Ordinances, Rules and Regulations, and any failure or refusal to comply with said laws, ordinances, rules and regulations may result in the revocation of the license issued pursuant to this Schedule 245(g).

Pursuant to Section 29, Ordinance No. 97-183, as amended, all business locations are required to be approved by the Department of Planning, Engineering and Permits. Pursuant to Sections 2.5 and 2.6, Ordinance No. 97-183, as amended, the issuance of a business license does not authorize the licensee to operate the licensed business in an unlawful manner or on premises where such business activity is prohibited by law, ordinance, rule or regulation, including, but not limited to, zoning regulations.

## **NAICS 721. - Accommodation.**

#### Schedule 721127. Hotels and Innkeepers.

Each person, firm, or corporation keeping a public inn, hotel, or commercial lodging facility of five or more bedrooms where transient guests are lodged for pay is deemed to be engaged in the business of keeping a hotel. For each room used or designated as a bedroom for guests: \$8.00.

This license does not include license for restaurants and other secondary businesses operated in connection with the renting of rooms. If meals, food, or refreshments are served to the general public and charged for, the additional license required of restaurants, cafes, lunch counters and public eating houses must also be paid. In addition, sales of merchandise shall be licensed in the category in which it falls. When cottages or annexes are operated in connection with or rented by the hotel, this license shall apply to the total of the rooms in the hotel, the cottages and annex (Section 40-12-115 Code of Alabama 1975).

#### Schedule 721151. Lodging Houses.

For each room rented to transients: \$8.00.

**No license will be issued unless and until applicant has obtained (1) a Health Department Permit and (2) a Fire Inspection Report Indicating Compliance with All Applicable Fire Safety Laws and Ordinances.**

## NAICS 722. - Food Services and Drinking Places.

Schedule 722216. Restaurants, Cafes, Lunch and Sandwich Stands, Including Lunches at Soda Fountains and food service contractors

(a) Each person, firm or corporation conducting a restaurant, cafe, lunch or sandwich stand, shall pay a license on each place so conducted as follows:

Where the gross annual receipts during the next preceding year were:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$120.00
\$10,000.00 and less than \$15,000.00	\$180.00
\$15,000.00 and less than \$20,000.00	\$240.00
\$20,000.00 and less than \$30,000.00	\$300.00
\$30,000.00 and less than \$40,000.00	\$360.00
\$40,000.00 and less than \$50,000.00	\$420.00
\$50,000.00 and less than \$60,000.00	\$480.00
\$60,000.00 and less than \$70,000.00	\$540.00
\$70,000.00 and less than \$80,000.00	\$600.00
\$80,000.00 and less than \$90,000.00	\$660.00
\$90,000.00 and less than \$100,000.00	\$720.00

Where said gross receipts exceed \$100,000.00 a license shall be paid in the amount of \$720.00, plus 2/10 of one percent on all gross receipts in excess of \$100,000.00.

Where a person does not conduct such a restaurant, cafe, lunch or sandwich stand as its principal business, but on the premises where it conducts another business, such person shall pay the license tax herein levied for the privilege of conducting such a restaurant, cafe, lunch or sandwich stand; and the receipts from such a restaurant, cafe, lunch or sandwich stand shall not be included in computing the amount of tax due for engaging in any other business or businesses at such location. Provided, however, that where a person conducts a lunch or sandwich stand in connection with the operation of a soda fountain in a drug store, such person shall not be subject to the license tax herein levied where the total amount of gross receipts for the year next preceding received from such soda fountain and lunch or sandwich stand do not exceed \$20,000.00, but such person shall include such receipts from such soda fountain and lunch or sandwich stand in computing the amount of license tax due by it for operating such drug store. Provided further, that where the amount of gross receipts from such soda fountain and lunch or sandwich stand for the year next preceding exceed \$20,000.00, such person shall include \$20,000.00 of such gross receipts in computing the amount of license tax for which it shall be liable for conducting such drug store, and shall pay a license tax for conducting such soda fountain and lunch stand, the amount of which shall be determined by applying the rates herein prescribed to all receipts from said soda fountain and lunch or sandwich stand in excess of \$20,000.00.

The term "restaurant, cafe or lunch stand," as used in this schedule, shall include a restaurant, cafe or lunch stand conducted by, or upon the premises of a person, firm or corporation contemporaneously conducting a college or commercial or industrial enterprise, and whether such restaurant, cafe, lunch or sandwich stands be conducted for profit or not, and whether the service of such restaurant, cafe, lunch or sandwich stand be limited to students or employees of the person conducting such college or commercial or industrial enterprise or be not so limited.

**No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.**

Schedule 722216.01. Food Service Contractors.

Each person, firm or corporation primarily engaged in providing food services at institutional, governmental, commercial or industrial locations of others based on contractual agreements\* with these type of organizations for a specified period of time that shall not exceed a maximum period of one year. The establishments of this industry will provide food services for the convenience of the contracting organization's customers. The contractual arrangement of the establishments may vary from type of facility operated (e.g. cafeteria, restaurant, fast-food eating places). These establishments may participate in revenue sharing, cost structure and providing personnel. These establishments shall play a license as follows: Where gross receipts from services rendered within the City of Birmingham during the year next preceding are:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$120.00
\$10,000.00 and less than \$15,000.00	\$180.00
\$15,000.00 and less than \$20,000.00	\$240.00
\$20,000.00 and less than \$30,000.00	\$300.00
\$30,000.00 and less than \$40,000.00	\$360.00
\$40,000.00 and less than \$50,000.00	\$420.00
\$50,000.00 and less than \$60,000.00	\$480.00
\$60,000.00 and less than \$70,000.00	\$540.00
\$70,000.00 and less than \$80,000.00	\$600.00
\$80,000.00 and less than \$90,000.00	\$660.00
\$90,000.00 and less than \$100,000.00	\$720.00

Where said gross receipts exceed \$100,000.00 a license shall be paid in the amount of \$720.00, plus 2/10 of one percent on all gross receipts in excess of \$100,000.00.

The 216(b) license will be active from the date of issuance however shall not exceed one year or the end of the current calendar year (December 31), whichever comes first. Any person, firm, or corporation primarily engaged in providing food services under schedule 216(b) on December 31 and this date is prior to their contractual agreement end date, shall pay a renewal fee of \$60.00. This fee shall cover the person, firm or corporation’s business 216(b) license until the end of their contractual agreement provided the contractual agreement does not exceed one year.

\*The agreements referenced in 216(b) shall not exceed one year. Consecutive or repetitive contractual agreements shall not be permitted under the 216(b) license schedule.

**No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid Health Department Permit.**

In addition to this license, the food service contractor shall remit and provide the following:

A copy of the lease with the lessor of each location where the business activity will be conducted.

### Schedule 722722.30. Mobile Food Services.

(1) Mobile food service vendors: Each person, firm or corporation operating a mobile food vehicle, pushcart, ice cream truck, lunch wagon, mobile canteen, mobile refreshment stand, mobile snack stand and mobile food concession stand shall pay a license on each mobile food vehicle or pushcart operated as follows:

Where the gross annual receipts during the next preceding year were:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$120.00
\$10,000.00 and less than \$15,000.00	\$180.00
\$15,000.00 and less than \$20,000.00	\$240.00
\$20,000.00 and less than \$30,000.00	\$300.00
\$30,000.00 and less than \$40,000.00	\$360.00
\$40,000.00 and less than \$50,000.00	\$420.00
\$50,000.00 and less than \$60,000.00	\$480.00
\$60,000.00 and less than \$70,000.00	\$540.00
\$70,000.00 and less than \$80,000.00	\$600.00
\$80,000.00 and less than \$90,000.00	\$660.00
\$90,000.00 and less than \$100,000.00	\$720.00

Where said gross receipts exceed \$100,000.00, a license shall be paid in the amount of \$720.00, plus 2/10 of one percent on all gross receipts in excess of \$100,000.00.

(2) 722223.01 Mobile food services temporary vendors:

a. A mobile food services temporary vendor may, in lieu of purchasing an annual mobile food services business license, purchase a mobile food services temporary vendor license for temporary vents. Each event requires a separate license, and

the mobile food service temporary vendor shall be limited to no more than four mobile food services temporary vendor licenses for each temporary event, per calendar year.

b. Each temporary vendor may, in lieu of purchasing an annual mobile food services license, purchase a temporary vendor license for mobile food services for each event at which said business will be conducted. Each event requires a separate license, and the temporary vendor shall be limited to no more than four temporary vendor licenses per calendar year. The temporary vendor flat rate license shall be as follows:

Event one to four days	\$150.00
Event four to eight days	\$250.00
Event nine to 30 days	\$350.00

c. All temporary vendor operators shall comply with all local ordinances and state laws applicable to the operation of its business and present proof of the permission from any property owner upon whose property said temporary vendor is to operate and a permit to operate or letter of "No permit required" issued by the Jefferson County Health Department prior to the issuance of the requested business license.

(3) **No license will be issued until applicant has obtained and presented to the Revenue Division at the time of application a current, valid health department permit and has passed any city required inspections.**

(4) The issuance of a business license under this schedule does not permit or authorize any activity which is prohibited by Title 12, Chapter 14, Article A of the General Code of the City of Birmingham 1980, as amended and as it may be amended.

## **NAICS 811. - Repair and Maintenance.**

### Schedule 811023. Automobile Detailing and/or Washing.

811023.00 Where principal business: \$150.00.  
811023.01 Where incidental business: \$36.00.

**No license will be issued without written verification from the Department of Planning, Engineering and Permits indicating compliance with all Building and Zoning Codes, Ordinances, and Regulations.**

### Schedule 811049. Carpet and/or Rug Cleaning.

Each person, firm or corporation operating a carpet or rug cleaning business, shall pay a license as follows:

Where gross receipts for the year next preceding were:

Less than \$6,000.00	\$60.00
\$6,000.00 and less than \$12,500.00	\$100.00
\$12,500.00 and less than \$20,000.00	\$150.00
\$20,000.00 and less than \$30,000.00	\$200.00
\$30,000.00 and less than \$40,000.00	\$250.00
\$40,000.00 and over	\$300.00

### Schedule 811181. Oil, Automobile, Retail.

Each person, firm or corporation selling automobile oils at retail other than where sold at a gasoline filling station, shall pay a license in an amount equal to 6/20 of one percent of gross receipts from the sales of such business during the year next preceding, with a minimum license for each place where such oil is sold of \$120.00.

### Schedule 811199. Piano Tuner.

Each: \$20.00.

Where pipe organs are tuned and repaired: Additional: \$60.00.

### Schedule 811215.A0. Repair Shop (Other Than Automotive).

Each person operating a repair shop (other than automotive), or engaged in the doing of repair work (other than automotive repair) shall, after having met all of the requirements of this section, pay a license as follows:

Where only 1 worker	\$60.00
Where 2 but less than 4 workers	\$120.00
Where 4 but less than 6 workers	\$180.00
Where 6 but less than 10 workers	\$240.00
Where 10 but less than 15 workers	\$300.00
Where 15 and over	\$360.00

**No license will be issued without written approval or verification from the City of Birmingham Department of Planning, Engineering and Permits indicating that the business location meets all current Zoning Codes, Ordinances, and Regulations.**

Where parts, accessories, tools, machines, equipment, jewelry, and the like are sold in connection with said business, an additional license shall be obtained under the provisions of Schedule 165 of this Business License Code.

### Schedule 811215.B0. Repair Shop (Automotive, Passenger and Non-Passenger Truck, Commercial Truck, Bus, or Heavy-Duty Equipment. Inside of Building).

Each person engaged in the business of repairing automobiles, passenger and non-passenger commercial trucks, buses, and heavy duty equipment, provided that the vehicle or equipment being repaired is placed completely within an enclosed building, with all work being performed within said building, shall pay a license as follows:

Where only 1 worker	\$60.00
Where 2 but less than 4 workers	\$120.00
Where 4 but less than 6 workers	\$180.00
Where 6 but less than 10 workers	\$240.00
Where 10 but less than 15 workers	\$300.00
Where 15 and over	\$360.00

Said license to include the equipping, servicing, repairing (including major engine overhaul) and inside storage of automobiles, passenger and non-passenger commercial trucks, buses, and heavy duty equipment; provided, however, said license shall not permit the storage of disabled vehicles on the property for more than 30 calendar days in the case of vehicles awaiting repair, nor more than 30 calendar days in the case of vehicles which have been repaired, and provided that in no case shall any vehicle be kept on the property in excess of 60 calendar days.

Provided, however, where automobile parts and accessories are sold in connection with automobile repairs, an additional license shall be obtained under the provisions of Schedule 019 of this Business License Code.

Where said person operates an automobile storing and/or parking area not in connection with the repair of any vehicle, an additional license shall be obtained under the provisions of Schedule 020 of this Business License Code.

For the purposes of this section, the term "enclosed building" means any structure having walls, a roof, and a closeable door or doors, that encloses a space used for sheltering any residential or commercial occupancy.

**No license will be issued without written approval or verification from the City of Birmingham Department of Planning, Engineering and Permits indicating that the business location meets all current Zoning Codes, Ordinances, and Regulations.**

### Schedule 811215.C0. Repair Shop (Automotive, Passenger and Non-Passenger Truck, Commercial Truck, Bus, or Heavy-Duty Equipment. Inside and/or Outside of Building).

Each person engaged in the business of repairing automobiles, passenger and non-passenger commercial trucks, buses, and heavy-duty equipment outside of an enclosed building, with all work being performed inside and/or outside of an enclosed building, shall pay a license as follows:

Where only 1 worker	\$60.00
Where 2 but less than 4 workers	\$120.00
Where 4 but less than 6 workers	\$180.00
Where 6 but less than 10 workers	\$240.00
Where 10 but less than 15 workers	\$300.00
Where 15 and over	\$360.00

Said license to include the equipping, servicing, repairing (including major engine overhaul) of automobiles, passenger and non-passenger commercial trucks, buses, and heavy duty equipment; provided, however, said license shall not permit the storage of disabled vehicles on the property for more than 30 calendar days in any case.

Provided, however, where automobile parts and accessories are sold in connection with automobile repairs, an additional license shall be obtained under the provisions of Schedule 019 of this Business License Code.

Where said person operates an automobile storing and/or parking area not in connection with the repair of any vehicle, an additional license shall be obtained under the provisions of Schedule 020 of this Business License Code.

For the purposes of this section, the term "enclosed building" means any structure having walls, a roof, and a closeable door or doors, that encloses a space used for sheltering any residential or commercial occupancy.

**No license will be issued without written approval or verification from the City of Birmingham Department of Planning, Engineering and Permits indicating that the business location meets all current Zoning Codes, Ordinances, and Regulations.**

#### Schedule 811251. Watchmaker and Repair.

Each worker: \$60.00.

Where watches, parts, accessories, tools, jewelry, and the like are sold in connection with said business, an additional license shall be obtained under the provisions of Schedule 165 of this Business License Code.

#### Schedule 811170.B0. Wreckers.

(a) Each and every person, firm or corporation operating or causing to be operated within the City of Birmingham any wrecker for the towing of automotive vehicles within the City of Birmingham, or coming into the City of Birmingham to take a vehicle out, for hire or reward shall pay, for each wrecker of

Not more than 12,000 pounds gross vehicle weight	\$24.00
12,001 to 42,000 pounds of gross vehicle weight	\$48.00
Over 42,000 pounds of gross vehicle weight	\$60.00

For the purpose of this schedule, gross vehicle weight shall mean the empty weight of the wrecker plus the heaviest load to be carried.

(b) Where parking and/or storing of inoperable vehicles is engaged in as an adjunct to operating a business under the provisions of this schedule, a separate license shall be obtained under Schedule 020, Subsections (a) and (b) Schedule 145 (Junk Yards, Junk Dealers and/or Scrap Metal Dealers) of this Business License Code, subject to the provisions of the City of Birmingham's Zoning Ordinance, as well as approval of the City Council. No license will be issued unless and until applicant has met the following requirements:

- (1) **Approval by the Birmingham Police Department upon proof of compliance with all applicable laws and ordinances;**
- (2) **Proof of proper insurance on file in the City Clerk's Office pursuant to Section 12-17-26, General Code of the City of Birmingham, as amended and as it may be amended;**
- (3) **Vehicle Inspection by the Birmingham Police Department and approval thereof, upon compliance with applicable laws and ordinances; and**
- (4) **Proper zoning of business location.**

License stickers issued by the department shall be prominently displayed on any wrecker operating within the City of Birmingham. It shall be unlawful to operate any wrecker within the City of Birmingham without having met the requirements outlined in this section.



## NAICS 812. - Personal and Laundry Services.

### Schedule 812020. Automobile Storing or Parking.

Each person engaged in the business of storing and/or parking automobiles or other vehicles, whether operable or inoperable, whether attended or not, for a fee or other charge, and/or holding out space as available for such storing and/or parking, whether used or not, shall pay a license as follows:

(a) Where the space available for such parking and/or storing is 7,500 square feet or less: \$200.00.

Where space available exceeds 7,500 square feet, the license amount is \$200.00 plus an amount calculated as follows: For each 3,000 square feet or fractional part thereof of space in excess of 7,500 square feet: \$110.00.

The term "available space," as used in this schedule, means all floor or ground space, including driveways used in connection with said business, except ramps and/or elevators used in the movement of vehicles from one level to another, and which is held out as available for storing and/or parking automobiles or other vehicles, whether used or not.

**No license will be issued unless the business location is approved by the City of Birmingham Department of Planning, Engineering and Permits as having met zoning requirements.**

### Schedule 812020.01 Parking Deck

(c) Where the area available for automobile parking is more than four times the ground area and where more than one-half of the parking spaces are available for transient parking (commonly known as a parking deck): \$200.00.

The term "available space," as used in this schedule, means all floor or ground space, including driveways used in connection with said business, except ramps and/or elevators used in the movement of vehicles from one level to another, and which is held out as available for storing and/or parking automobiles or other vehicles, whether used or not.

**No license will be issued unless the business location is approved by the City of Birmingham Department of Planning, Engineering and Permits as having met zoning requirements.**

### Schedule 812020.02 House Trailers Parking

(d) Where only trailers are parked (commonly known as house trailers), the license is to be one-fourth of the amount calculated using items (a) and (b) above, with a minimum license in any case for trailer parking of \$110.00.

The term "available space," as used in this schedule, means all floor or ground space, including driveways used in connection with said business, except ramps and/or elevators used in the movement of vehicles from one level to another, and which is held out as available for storing and/or parking automobiles or other vehicles, whether used or not.

**No license will be issued unless the business location is approved by the City of Birmingham Department of Planning, Engineering and Permits as having met zoning requirements.**

### Schedule 812022. Automobile Parking—Special Events/Sporting Events.

Each person engaged in the business of using a plot of land, lot, parcel, yard, enclosure, structure, or any portion thereof, to park, house or keep vehicles, and for which a charge is made, and which is customarily available during special events and/or sporting events of short duration which will occur, either wholly or partially, on City properties and/or rights-of-way, where the space available for such parking is greater than ten vehicles, the license fee is: \$200.00.

Provided, however, that any person operating an automobile parking area where the space available for parking, housing or keeping vehicles is less than or equal to ten vehicles, shall be exempt from the payment of any license under this schedule.

### Schedule 812032. Barbershop.

For each shop operated, a license shall be paid upon the following basis or measurement:

For each chair set up in such shop whether being operated or not	\$30.00
For each manicurist working in such shop	\$30.00

**Must Provide Board Certification: Alabama Board of Cosmetology and Barbering**

Schedule 812038. Bootblacking.

Each person, firm or corporation engaged in bootblacking shall pay an amount in dollars equal to nine multiplied by the number of patrons who can be accommodated at one time by the seating facilities provided for bootblacking purposes, but in no event less than: \$18.00.

Schedule 812051. Cemetery Companies.

Each person, firm or corporation where gross annual business from said business from the previous year was:

Less than \$10,000.00	\$100.00
\$10,000.00 and less than \$20,000.00	\$200.00
\$20,000.00 and less than \$40,000.00	\$400.00
\$40,000.00 and less than \$60,000.00	\$600.00
\$60,000.00 and less than \$80,000.00	\$800.00
\$80,000.00 and less than \$100,000.00	\$1,000.00

Plus an amount equal to 2/10 of one percent of gross annual business in excess of \$100,000.00.

New businesses require City Approval.

Schedule 812094. Dry Cleaning.

Each person, firm or corporation engaged in the business of dry cleaning (other than rug cleaning) shall pay a basic license of \$100.00, plus an additional amount to be determined as follows:

For each pick-up station operated in connection with said business	\$40.00
Plus, for each vehicle, whether owned or not, and operated in connection with said business	\$40.00

Each vehicle used in delivering or picking up dry cleaning whether such vehicle is owned or not by the licensee, but for whom business is being done, shall carry either a placard or other designation in some conspicuous place on the outside thereof easily readable at a distance of 50 feet, showing the name of the dry cleaning plant for which they are picking up or delivering dry cleaning.

Schedule 812124. Hairdressers or Beauty Parlors.

Each person, firm, or corporation engaged in the business of operating a beauty parlor or other place where hairdressing, hairstyling, facial treatment, or manicuring is done shall pay a license based upon or determined by the number of persons working as operators therein as follows: Where only one person works therein as operator, whether such person be the proprietor or not: \$30.00.

Where two or more persons work therein as operators, the owner or proprietor of such beauty parlor shall pay a license of \$30.00 plus \$30.00 for each additional operator in excess of one.

Schedule 812125. Hat Cleaning.

Each person, firm or corporation engaged in the business of hat cleaning:

Where only 1 worker	\$60.00
Where 2 and less than 4 workers	\$120.00
Where 4 and less than 6 workers	\$180.00
Where 6 and less than 10 workers	\$240.00
Where 10 and less than 15 workers	\$300.00
Where 15 workers and over	\$360.00

The term "worker" as herein used, means only those who are actually engaged either in part or whole time, in the actual process of cleaning hats.

### Schedule 812149. Laundries.

Each person, firm or corporation operating a laundry shall pay a basic license of \$200.00 plus an additional amount to be determined as follows:

For each pick-up station operated in connection with said business: \$40.00.

Plus, for each vehicle, whether owned or not, and operated in connection with said business: \$40.00.

Each vehicle used in delivering or picking up laundry, or dry cleaning, whether such vehicle is owned or not by the licensee, shall carry either a placard or other designation in some conspicuous place on the outside thereof easily readable at a distance of 50 feet, showing the name of the laundry, or dry cleaning plant for which they are picking up or delivering laundry and/or dry cleaning. This license not to include rug cleaning.

### Schedule 812207. Pressing Club.

Each person, firm or corporation operating by hand or machine a pressing shop, where:

Not more than 1 machine is installed	\$60.00
2 or more machines	\$84.00
3 or more machines	\$120.00

The pressing club license will permit dry cleaning and pressing incidental thereto, when such dry cleaning business does not constitute more than 25 percent of the total gross business of the pressing club provided, however, that the owner or operator of said pressing club posts in the office or the place of business in a conspicuous place where it can readily be seen by the public entering therein, a placard not less than eight inches by 15 inches in size, showing thereon the name of the cleaner for whom said pressing club is agent for the dry cleaning work done or stating on said placard that said dry cleaning is performed by the owner or operator in his own place of business. In the absence of such placard being posted as above provided, a dry-cleaning license as otherwise provided in this Code shall be collected from such pressing club, doing any dry cleaning.

### Schedule 812223. Shoe Repairing.

(a) Where machinery is used, to pay under Repair Shop Schedule 215. Where no machinery used, each worker: \$18.00.

(b) Each pick-up station accepting shoes for repair at another location shall pay a license of \$40.00 in addition to all other licenses.

### Schedule 812231. Tailoring.

Each person, firm or corporation engaged in the business of tailoring wearing apparel or acting as agent for same or soliciting orders for same, whether the tailoring is done either within or without the City of Birmingham, shall pay a license as follows: Where gross receipts from the previous year were:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross receipts in excess of \$20,000.00.

The above license is to include the rental of wearing apparel.

### Schedule 812243. Undertakers.

(a) Each person where the gross annual business is \$100,000.00 or less: \$400.00.

(b) and for each \$50,000.00 or fractional part thereof in excess of \$100,000.00: \$120.00.

### Schedule 812245.00 Washer/Dryer Coin-Operated Machines

(h) If the machine is a washer, dryer, or like machine, and is operated through the use of coin or coins, token or tokens, the license fee shall be: \$10.00.

## Schedule 812245.10 Self-Service Dry Cleaning

(i) Where dry cleaning service is provided through what is commonly known as "Self-Service Dry Cleaning" with the machines providing that service having constant ownership supervision, each machine so operated: \$30.00.

Where two or more compartments are combined in one machine or unit, each compartment: \$30.00.

## **NAICS 920. - Public Administration.**

### Schedule 920325.00 Public Administration.

No license is required for governmental agencies. If it is determined that the activity under this subsector requires a license, the license amount shall be as follows:

Less than 2 persons	\$60.00
2 but less than 4 persons	\$120.00
4 but less than 6 persons	\$180.00
6 but less than 10 persons	\$240.00
10 but less than 15 persons	\$300.00
15 persons	\$360.00
Plus \$20.00 for each person in excess of 15.	

## **NAICS 923. - Administration of Human Resource Programs.**

### Schedule 923331.00 Administration of Human Resource Government Programs.

No license is required for governmental agencies. If it is determined that the activity under this subsector requires a license, the license amount shall be:

Less than 2 persons	\$60.00
2 but less than 4 persons	\$120.00
4 but less than 6 persons	\$180.00
6 but less than 10 persons	\$240.00
10 but less than 15 persons	\$300.00
15 persons	\$360.00
Plus \$20.00 for each person in excess of 15.	

## **NAICS 924. - Administration of Environmental Quality Programs.**

### Schedule 924333.00 Administration of Environmental Quality Programs.

No license is required for governmental agencies. If it is determined that the activity under this subsector requires a license, the license amount shall be:

Less than 2 persons	\$60.00
2 but less than 4 persons	\$120.00
4 but less than 6 persons	\$180.00
6 but less than 10 persons	\$240.00
10 but less than 15 persons	\$300.00
15 persons	\$360.00
Plus \$20.00 for each person in excess of 15.	

## **NAICS 925. - Administration of Housing Programs, Urban Planning, and Community Development.**

### Schedule 925327.00 Administration of Housing, Urban Planning and Community Development Programs.

Each person, firm or corporation operating as an administration housing program or urban planning or community development shall pay a license computed as follows:

Less than 2 persons	\$60.00
2 but less than 4 persons	\$120.00
4 but less than 6 persons	\$180.00

6 but less than 10 persons	\$240.00
10 but less than 15 persons	\$300.00
15 persons	\$360.00
Plus \$20.00 for each person in excess of 15.	

## **NAICS 926. - Administration, Inspection and Regulation of Economic, Transportation, Communications Programs, and Miscellaneous Commercial Sectors.**

### Schedule 926328.00 Administration of Commercial Sectors.

Any person, firm, or corporation, who shall engage in the administration, promotion and development of economic resources, general statistical data and analyses, regulation, planning, inspection and investigation of transportation services and facilities, licensing and inspection of utilities, and coordination of agricultural programs for regulating and controlling the grading and inspection of food, plants and other agricultural products or facilities situated in the City of Birmingham in connection with any business, vocation, occupation or profession which is not subject to a license under any other schedule of this Code, or under Schedule 007A of this license code shall pay for the protection afforded by the laws, ordinances, rules and regulations of the City of Birmingham and its agencies to such person, firm or corporation in connection with the maintaining, keeping in repair or otherwise manning any such office, store, warehouse, place of business, telephone wires, telegraph wires, right-of-way, easement, land or other facility or facilities an annual license fee or tax as follows:

Where there was employed in connection with the maintaining, keeping in repair or otherwise manning any such office, store, warehouse, place of business, telephone wires, telegraph wires, right-of-way, easement, land or other facility or facilities during the next preceding calendar year in the City of Birmingham an average daily number of

Less than 2 persons	\$60.00
2 but less than 4 persons	\$120.00
4 but less than 6 persons	\$180.00
6 but less than 10 persons	\$240.00
10 but less than 15 persons	\$300.00
15 persons	\$360.00
Plus \$20.00 for each person in excess of 15.	

## **NAICS 927. - Space Research and Technology.**

### Schedule 927329.00 Space Research and Technology.

Each person, firm or corporation operating as a space research and technology establishment shall pay a license computed as follows:

Where gross annual business from said business from the previous year is:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross annual business in excess of \$20,000.00.

## **NAICS 928. - National Security and International Affairs.**

### Schedule 928330.00 National Security and International Affairs.

No license is required for governmental agencies. If it is determined that the activity requires a license, the license amount shall be:

Less than 2 persons	\$60.00
2 but less than 4 persons	\$120.00
4 but less than 6 persons	\$180.00
6 but less than 10 persons	\$240.00
10 but less than 15 persons	\$300.00
15 persons	\$360.00
Plus \$20.00 for each person in excess of 15.	

## NAICS 999. - Unclassified Establishments (General Category).

Unclassified miscellaneous business and personal services not elsewhere classified.

### Schedule 999007.A0 Agents, Dealers or Other Business.

Each person, firm, or corporation who as principal, agent or in any other capacity shall engage in or transact any trade, business, commerce, occupation, vocation or profession and for whom no other license is specifically required by the Code, shall pay a license as follows:

Where gross annual business from said business from the previous year is:

Less than \$5,000.00	\$60.00
\$5,000.00 and less than \$10,000.00	\$100.00
\$10,000.00 and less than \$15,000.00	\$150.00
\$15,000.00 and less than \$20,000.00	\$200.00

Plus an amount equal to 2/10 of one percent of gross annual business in excess of \$20,000.00.

### Schedule 999813.00 Religious, Grantmaking, Civic, Professional, and Similar Organizations.

Each person, firm or corporation primarily engaged in the Religious, Grantmaking, Civic, Professional, and Similar Organizations subsector group establishments that organize and promote religious activities; support various causes through grantmaking; advocate various social and political causes; and promote and defend the interests of their members shall pay a license in an amount equal to \$200.00.

The industry groups within the subsector are defined in terms of their activities, such as establishments that provide funding for specific causes or for a variety of charitable causes; establishments that advocate and actively promote causes and beliefs for the public good; and establishments that have an active membership structure to promote causes and represent the interests of their members.

Establishments in this subsector may publish newsletters, books, and periodicals, for distribution to their membership.