



**City of Bridgeport (9411)**  
**Business License**  
**Fee Schedule**  
including General Information/FAQs



## Thank you for doing business in the City of Bridgeport

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

### How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

**Toll Free Phone:** 800-556-7274

### Important facts to know when completing your business license:

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

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

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

# General Information/FAQs

## Certification Requirements

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

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

## Gross Receipts, Definition of

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

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

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

## Location Specific, Definition

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

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

## New Business Information

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

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

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

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half (1/2) the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, and protection from the municipality.

## Penalty and Interest, Rate of

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

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

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

## Posting of License

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

## Transfer of License information

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

## Type of License

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

## Zoning

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

## Questions?

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

Website: [www.avenuinsights.com](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: (800) 556-7274  
Fax: (844) 528-6529  
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541.00	Flat	Advertising	\$100.00
454.00	Flat	Agents/ Sales Persons	\$75.00
312.04	Flat	Alcohol - Importers License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00
312.05	Flat	Alcohol - Liquor Wholesale License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
312.18	Flat	Alcohol - Package Store Retail Liquor License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$750.00
312.12	Flat	Alcohol - Retail Beer For Off-Premise Consumption Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312.13	Flat	Alcohol - Retail Beer for On-Premise Consumption Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312.14	Flat	Alcohol - Retail Common Carrier Liquor License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00
312.11	Flat	Alcohol - Retail Table Wine for Off-Premise Consumption Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312.06	Flat	Alcohol - Wholesale Beer Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$200.00
312.08	Flat	Alcohol - Wholesale Beer & Wine Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
312.07	Flat	Alcohol - Wholesale Wine Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
312.03	Flat	Alcohol Beverages- Manufactures License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00
541.01	Flat	Architects Must Provide Board Certification: Architects Registration Board	\$100.00
541.02	Flat	Auctioneers Must Provide Board Certification: Auctioneers Board	\$100.00
541.03	Flat	Auditors & Public Accountants Must Provide Board Certification: Public Accountancy Board	\$100.00
441.00	Flat	Automobile Dealers Must Provide Board Certification: Revenue Department - Regulatory License	\$100.00
532.00	Flat	Automobile or Truck Rental	\$50.00
453.00	Flat	Bait and Tackle Shop	\$25.00
311.00	Flat	Bakers/Bakeries- Prepared Inside City Limits Must Provide Board Certification: Department of Health Permit	\$25.00



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
311.01	Flat	Bakers/Bakeries- Prepared Outside City Limits <b>Must Provide Board Certification: Department of Health Permit</b>	\$50.00
522.00	State Law	Banks- Capital, Surplus, Undivided Profits	C
812.00	Unit	Barbers and Barber Shops – Each Chair (in or not in use) <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	\$25.00
812.03	Unit	Beauty Shops – Each Hairdresser/ Manicurist <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	\$25.00
441.01	Flat	Bicycles/Motorcycles – Sales or Repairs when not in connection with another business	\$25.00
541.04	Unit	Billboards- Per Board	\$100.00
541.05	Flat	Bondsman	\$100.00
312.00	Flat	Bottler- Bottler of carbonated drinks with business inside corporate limits	\$50.00
713.00	Unit	Bowling Alley- Each Alley	\$10.00
444.01	Flat	Building Material Dealer- Located Outside Corporate Jurisdiction	\$100.00
444.00	Flat	Building Material Dealer- Within Corporate or PJ Limits	\$50.00
453.01	Flat	Butane, Propane, or Other Bottled Gases	\$50.00
910.09	Flat	Candy Machines	\$35.00
811.00	Flat	Car Wash	\$25.00
453.02	Flat	Cigarette and Cigar Dealers	\$20.00
713.01	Unit	Circus or Carnival – Per Day	\$100.00
713.02	Unit	Circus or Carnival – Per Week	\$300.00
448.00	Flat	Clothing – New	\$50.00
453.03	Flat	Clothing – Used – In Addition to Other Merchandise License	\$50.00
453.05	Flat	Coal Dealers – Non-Resident	\$75.00
453.04	Flat	Coal Dealers – Resident	\$40.00
493.00	Flat	Cold Storage	\$25.00
910.08	Flat	Condom Machines	\$10.00
236.00	Flat	Contractor/ Sub-Contractor- Commercial <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$500.00
492.00	Flat	Courier/ Delivery Service Inside City Limits	V
492.01	Gross	Courier/ Delivery Service Outside City Limits	V
238.02	Flat	Development of Property	\$100.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541.06	Flat	Directory- Calendars	\$100.00
312.01	Flat	Distributor of beverage from outside city	V
451.00	Flat	Dry Cleaners	\$30.00
522.01	Flat	Each Bank Branch	\$50.00
451.02	Flat	Each Dealer in Ammunition Only	\$10.00
451.01	Flat	Each Dealer in Pistols/ Weapons	\$75.00
562.01	Flat	Each Dumpster/ Can/ Receptacle	I
327.01	Flat	Each Manufacturer of Cement Blocks, Bricks, and Pipe	\$100.00
327.00	Flat	Each Manufacturer of Cement of Concrete Dealers or Suppliers	\$100.00
541.08	Flat	Each Person Engaged in Practicing	\$150.00
221.00	State Law	Electric Power Companies	3% of gross
711.00	Unit	Entertainment- Per Event- Per Week	\$100.00
711.01	Flat	Entertainment-Dance Schools etc....	\$50.00
484.00	Flat	Express Companies	\$100.00
561.00	Flat	Exterminator <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	\$50.00
522.02	Flat	Finance and Loan Companies <b>Must Provide Board Certification: Alabama Securities Commission</b>	\$100.00
453.06	Flat	Fireworks Stand	\$100.00
812.04	Flat	Funeral Director/ Home <b>Must Provide Board Certification: Board of Funeral Services</b>	\$150.00
442.00	Flat	Furniture Store	\$100.00
447.01	Unit	Gasoline Double Pumps	L
447.00	Unit	Gasoline Single Pumps	K
236.01	Flat	General Contractor- Houses <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$250.00
713.03	Flat	Golf	\$50.00
623.00	Flat	Healthcare/ Home Health Care Companies	\$100.00
622.00	Unit	Hospital/ Clinics <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	M
721.00	Unit	Hotels/ Motels	J
524.00	State Law	Insurance- Fire and Marine	D



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
524.01	State Law	Insurance- Other	D
423.00	Flat	Junk or Salvage Yard	\$100.00
541.07	Flat	Kennel / Veterinary Hospital <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	\$150.00
541.10	Unit	Laundry – Self-Service	E
541.09	Flat	Laundry Service	\$30.00
541.11	Flat	Lawyers <b>Must Provide Board Certification: Alabama State Bar</b>	\$100.00
812.02	Flat	Manicurist <b>Must Provide Board Certification: Department of Health Permit</b>	\$25.00
312.02	Flat	Manufacturer/ Distributor of non-carbonated drinks	\$100.00
313.00	Gross	Manufacturing	A
812.05	Flat	Medium – Fortune Teller	\$500.00
452.00	Gross	Merchant – Retail	B
453.07	Flat	Miscellaneous	\$100.00
721.01	Unit	Mobile Home Parks	H
484.01	Flat	Motor Transportation	\$100.00
511.02	Flat	Newspaper - each Vending Machine	\$10.00
511.00	Flat	Newspaper – More than 1 issue per week	\$50.00
511.01	Flat	Newspaper – Published Outside City of Bridgeport	\$50.00
511.03	Flat	Newspaper – Selling of Newspaper Advertisements	\$100.00
910.03	Flat	Nickel or Dime Machine for Weighing	\$10.00
910.04	Flat	Nickel, Dime, or Greater for Music / Amusement	\$15.00
811.01	Flat	Paint and Body Shop	\$100.00
522.03	Flat	Pawn Broker	\$100.00
238.03	Flat	Plumber <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	\$75.00
910.00	Unit	Pool Room- Each Pool Table	\$15.00
323.01	Flat	Print Shop – Outside City Making Deliveries Inside City	\$150.00
323.00	Flat	Print Shop – Within Corporate and PJ Limits	\$100.00
515.00	Flat	Radio and Television Station	\$100.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
482.00	State Law	Railroad	\$50.00
531.00	Flat	Real Estate Agent, Broker, Dealer	\$100.00
532.02	Unit	Rental Apartments, House, Trailers - Each Unit	\$10.00
532.01	Flat	Renting or Leasing – Real or Personal Property	\$100.00
811.02	Flat	Repairs and Service	\$50.00
623.01	Unit	Rest Home or Sanitarium	G
722.00	Flat	Restaurants <b>Must Provide Board Certification: Department of Health Permit</b>	\$100.00
811.03	Flat	Sandblasting or Painting Service	\$100.00
611.00	Flat	Schools – Private/ College for Profit	\$50.00
812.01	Flat	Shoe Shine Stand	\$5.00
713.04	Flat	Shooting Gallery	\$50.00
713.05	Flat	Skating Rink	\$100.00
910.07	Flat	Soda Machines	\$50.00
312.17	Flat	Special Events Retail License	\$500.00
312.15	Flat	Special Retail License, Less than 30 Days	\$600.00
312.16	Flat	Special Retail License, More than 30 Days	\$750.00
238.00	Flat	Sub-Contractors <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$100.00
447.02	Flat	Tank Trucks for Delivery	\$50.00
485.00	Unit	Taxicabs – Each Cab	\$25.00
517.00	Flat	Telegraph Companies	\$75.00
517.02	State Law	Telephone - Long Distance	\$27.00
517.01	State Law	Telephone Companies – Local Exchange	\$105.00
515.01	Gross	Television Cable Companies	3% of gross
512.00	Flat	Theaters	\$100.00
441.02	Flat	Tire Dealers	\$100.00
441.03	Flat	Tire Repairs	\$25.00
238.01	Flat	Tradesman in Business	\$20.00
910.06	Flat	Vending Machines – Amusement Games (Electronic)	\$15.00

<b>Internal no.</b>	<b>Type</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
910.05	Flat	Vending Machines – Amusement Games (Manual)	\$15.00
910.01	Flat	Vending Machines – Penny Machines	\$1.00
910.02	Flat	Vending Peanuts or Peanut Products Only	\$10.00
312.1	Flat	Warehouse	\$200.00
312.09	Flat	Warehouse, In Addition to Principal Warehouse	\$200.00
562.00	Gross	Waste Garbage Grease Collection	F

# Calculation Information

## Schedule “A” – Manufacturing

If number of employees are:

Under 25 Employees	\$25.00
Between 25 Employees and 50 employees	\$50.00
Over 50 employees	\$100.00

## Schedule “B” – Merchant Retail

Less than \$20,000.00	\$50.00
Over \$20,000.00	\$125.00

## Schedule “C” – Banks

Banks- Capital, Surplus, Undivided Profits	
\$50,000 or less	\$10.00
\$50,000 - \$100,000	\$20.00
\$100,001 - \$150,000	\$30.00
\$150,001 - \$200,000	\$40.00
\$200,001 - \$250,000	\$50.00
\$250,001 - \$300,000	\$60.00
\$10.00 per \$50,000 Increments Over \$300,000	

## Schedule “D” – Insurance

Insurance- Fire and Marine- shall pay an annual license of \$4.00 on each \$100.00 or major fraction thereof of the gross premiums. 1<sup>st</sup> year of business, minimum of \$30.00 is to be paid.

Insurance- Other- annual license tax of \$50.00; plus \$1.00 for each \$100.00 or major fraction thereof the gross premium returns on all policies. 1<sup>st</sup> year of business, minimum of \$50.00 is to be paid

## Schedule “E” – Laundry Self Service

Each Machine up to ten	\$10.00
For each machine over 10	\$5.00

## Schedule “F” – Waste Garbage Grease Collection

First Truck	\$500.00
Each additional truck operating	\$200.00

### **Schedule “G” – Rest Home or Sanitarium**

Five beds or less	\$50.00
Each additional Bed	\$3.00

### **Schedule “H” – Mobile Home Parks**

Each Lot up to 10	\$30.00
Each additional lot over 10	\$3.00

### **Schedule “I” – Each Dumpster/ Can/ Receptacle**

Each Dumpster/Can/Receptacle	\$50.00
Fee for servicing each customer	\$6.00

### **Schedule “J” – Hotels/ Motels**

First 25 Rooms	\$100.00
Each additional room	\$4.00

### **Schedule “K” – Gasoline Single Pumps**

First Single Pump	\$20.00
Each additional single hose	\$10.00

### **Schedule “L” – Gasoline Double Pumps**

First Double Hose	\$40.00
Each additional double hose	\$20.00

### **Schedule “M” – Hospital/ Clinics**

Five beds or less	\$100.00
Each additional bed	\$5.00

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

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

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

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

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

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

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

(2) the merchandise so delivered.

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

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

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

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

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

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

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

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