

**City of Brighton (9474)
Business License
Fee Schedule**

including General Information/FAQs



Thank you for doing business in the City of Brighton

All businesses operating in the city limits or police jurisdiction of the City of Brighton 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.
- To remit payment by form: Complete the Business License Application located at 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

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

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

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

- Gross-based schedules must report gross receipts for the previous year.
- 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. 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 1st) 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
Email: 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
721191.00	Gross	Accommodations – bed and breakfast inns and services	7D
721110.00	Gross	Accommodations – hotels, motels and similar facilities	7D
721310.00	Gross	Accommodations – rooming houses and boarding houses	7D
721214.00	Gross	Accommodations – trailer parks, RV parks, and travel parks	7E
541211.00	Gross	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	6
926000.00	Gross	Administration of Economic programs	5A
924000.00	Gross	Administration of Environmental Quality Programs	5A
925000.00	Gross	Administration of housing, urban, comm.	5A
923000.00	Gross	Administration of human resource programs	5A
561499.00	Gross	Administrative services – answering, employment, office, sec., travel	8A
524210.00	Gross	Agent Office – administration of third parties, pension funds, annuities, etc	4A
115114.00	Gross	Agriculture support – cotton gins, farm mgt, post-harvest activities	5J
481111.00	Gross	Air transportation – airline tickets, shipping, freight, charters service	5B
312141.00	Flat	Alcohol – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
621910.00	Gross	Ambulance – ambulance company and/or services	8A
713110.00	Gross	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	5F
112990.00	Gross	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	5J
315999.00	Gross	Apparel Manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	5B
335211.00	Gross	Appliance Manufacturing – small appliance, lighting, electrical, battery, freezer	5J
541310.00	Gross	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	6
711310.00	Gross	Arts and sports – dance, musical, teams, tracks, promoters, agents	5J
541110.00	Gross	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	6
522111.00	State Law	Bank Branch or ATM – not main office of bank	3A
522110.00	State Law	Bank Main Office – not branch location or ATM	3A
812199.01	Gross	Barber Must Provide Board Certification: AL Board of Cosmetology & Barbers	8A
812199.02	Gross	Beautician Must Provide Board Certification: AL Board of Cosmetology & Barbers	8A
312121.00	Flat	Beer – off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312122.00	Flat	Beer – on premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
312132.02	Flat	Beer – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
312132.00	Flat	Beer & Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
312212.00	Gross	Beverage Manufacturing – all types of soft drinks, bottled water, breweries, ice	5B
515112.00	Gross	Broadcasting – radio and television stations	5B
444130.00	Gross	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	5A
910003.00	Units	Category for number of – amusement devices and/or games	8A
920005.00	Units	Category for number of – employees as a basis for calculating license	E
910002.00	Units	Category for number of – pool tables	5F
930006.00	Units	Category for number of – square feet used for calculating license amount	S
910001.00	Units	Category for number of – vending machines for all types vending	5F
722320.00	Gross	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health	8A
325998.00	Gross	Chemical Manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	5J
541311.00	Gross	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	6
448130.00	Gross	Clothing & accessories – men, women, children, infant, shoe, jewelry	5A
312141.01	Gross	Club Retail Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
334419.00	Gross	Computer & electronic Manufacturing – audio, video, circuit boards, peripherals	5J
541511.00	Gross	Computer Programmer – individual and/or professional firm license	6
236220.00	Gross	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	2A
237990.00	Gross	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	2B
238290.00	Gross	Contractors – <u>specialty trade</u> – building equipment & mechanical install	2B
238350.00	Gross	Contractors – <u>specialty trade</u> – carpentry contractors	2B
238110.00	Gross	Contractors – <u>specialty trade</u> – concrete contractors	2B
238310.00	Gross	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	2B

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238210.00	Gross	Contractors – <u>specialty trade</u> – electrical contractors Must Provide Board Certification: Electrical Contractors Board	2B
238910.00	Gross	Contractors – <u>specialty trade</u> – excavation and site development	2B
238330.00	Gross	Contractors – <u>specialty trade</u> – floor coverings/all types	2B
238150.00	Gross	Contractors – <u>specialty trade</u> – glass and glazing contractors	2B
238140.00	Gross	Contractors – <u>specialty trade</u> – masonry and stone contractors	2B
238320.00	Gross	Contractors – <u>specialty trade</u> – painting and wall covering	2B
238220.00	Gross	Contractors – <u>specialty trade</u> – plumbing Must Provide Board Certification: Plumbers & Gas Fitters Examining Board	2B
238160.00	Gross	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	2B
238120.00	Gross	Contractors – <u>specialty trade</u> – structural steel erection	2B
238340.00	Gross	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	2B
238110.01	Gross	Contractors – <u>specialty trade</u> – water well drilling & irrigation	2B
238910.00	Gross	Contractors – <u>specialty trade</u> – wrecking and demolition	2B
238220.01	Gross	Contractors – <u>specialty trade</u> – heating & air conditioning Must Provide Board Certification: Heating & Air Conditioning & Refrigeration Contractors Board	2B
238130.00	Gross	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy	2B
492110.00	Gross	Couriers – couriers and local messengers, services, local delivery services	5J
522390.00	Gross	Credit services – companies and activities related to credit and mediation	3B
999999.99	Gross	Delivery Inside City Limits	V
999999.98	Gross	Delivery Outside City Limits	V
541210.00	Gross	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of AL	6
722410.00	Gross	Drinking Establishment – club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
611699.00	Gross	Educational services – technical, computer, sports, services, business	6
443112.00	Gross	Electronic & appliance store – household, radio, television, computers	5A
541330.00	Gross	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	6
561710.00	Gross	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	8A
111998.00	Gross	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers,	5A
114119.00	Gross	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	5J

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
445120.00	Gross	Food & beverage stores – grocery, convenience store, markets	5A
311991.00	Gross	Food Manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	5A
113110.00	Gross	Forestry – logging, forestry, timber track operations, timber mgt.	5J
812990.00	Gross	Fortune Teller or Clairvoyant – individual reader license	5J
525990.00	Gross	Funds, trusts, other financial agencies – Funds, plans, and/or programs Organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	3C
812199.05	Gross	Funerals Must Provide Board Certification: Board of Funeral Services	8A
442110.00	Gross	Furniture – furniture, home furnishings, stores, floor coverings, window	5A
337129.00	Gross	Furniture Manufacturing – cabinets, office, household, beds, kitchen	2B
447110.00	Gross	Gasoline Retail - selling gasoline with or without convenience stores	5C
452990.00	Gross	General merchandise stores – department, warehouse clubs, superstores	5A
446110.00	Gross	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	5A
621491.00	Gross	HMO – medical centers and services	11
622110.00	Gross	Hospitals – surgical, substance abuse, psychiatric, general care, special	11
519190.00	Gross	Information services and data processing – providing, storing, processing, access to information	5J
524126.00	State Law	Insurance Company and/or its agents – casualty, fire, and/or marine premiums 11-51-120/123	4C
524128.00	State Law	Insurance Company and/or its agents – health, allied and all other premiums 11-51-120/123	4D
561720.00	Gross	Janitorial firm – janitorial cleaning services – individual or firm	8A
561730.00	Gross	Landscaping Services	6
316993.00	Gross	Leather and allied products Manufacturing – shoes, luggage, handbag, related products, all footwear	5B
312141.02	Gross	Lounge Retail Liquor Class 1 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
333990.00	Gross	Machinery Manufacturing – office machinery, industrial, engines, farm, HVAC	5J
551990.00	Gross	Management companies – offices, enterprises, regional, corporate	6
332999.00	Gross	Metal fabrication – cutlery, structural, ornamental, machine shops	5J
212299.00	Gross	Mining - (except for oil and gas) all related mining activities,	5J
213112.00	Gross	Mining support services – for oil and gas mining activities, oil/gas wells,	5J
339999.00	Gross	Miscellaneous Manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	5A
453220.00	Gross	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	5A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
512131.00	Gross	Motion pictures – theatres, videos, recording, drive-ins, sound studios	8A
441310.00	Gross	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	5A
441110.00	Gross	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ... – dealerships and lots Must Provide Board Certification: Rev Dept - Regulatory License	5A
712110.00	Gross	Museums – museums and historical sites, zoos, botanical gardens, parks	5A
812199.03	Gross	Nail Must Provide Board Certification: Cosmetology Board	8A
928000.00	Gross	National Security and International Affairs	5A
327331.00	Gross	Nonmetallic Manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	5J
454391.00	Gross	Non-Store Retailer – peddlers license / local peddler	5F
454210.00	Gross	Non-store retailers – vending machine operators, direct selling, mail order	5F
623110.00	Gross	Nursing care – residential care facility, day care, assisted living	11
623312.00	Gross	Nursing Home – care for elderly and continuing care facilities	11
211111.00	Gross	Oil and gas extraction – natural gas liquid extraction, crude extraction	5J
541320.00	Gross	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	6
314129.00	Gross	Other Manufacturing – mill operations not covered in 313, rugs, linen, curtains	5J
621498.00	Gross	Outpatient Care Centers – all other types of services	11
312141.03	Gross	Package Store Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
445310.00	Gross	Package Stores – selling beer, wine and liquor plus general mdse	1
322229.00	Gross	Paper Manufacturing – pulp, paper, and converted products, stationary, tubes, cores	5J
485114.00	Gross	Passenger transportation – bus terminals state regulated 37-3-33	State Regulated
485320.00	Gross	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	8A
485113.00	Gross	Passenger transportation – charter and other vehicle transit services	
485321.00	Gross	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggys	10C
522298.00	Gross	Pawn Shop – whether title pawn or merchandise	5J
812199.00	Gross	Personal Services – Other	8A
324199.00	Gross	Petroleum and coal Manufacturing – asphalt, grease, roofing, paving products	5J
541921.00	Gross	Photographer – studios, portrait, commercial, services	6

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541111.00	Gross	Physician – individual and/or firm professional license Must Provide Board Certification: Medical Examiners Board	6
326291.00	Gross	Plastic & rubber Manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	5J
331521.00	Gross	Primary metal Manufacturing – iron, steel, aluminum, wire, copper, foundries	5J
323110.00	Gross	Printing – screen, quick, digital, books, lithographic, handbills, comm.	5J
541990.00	Gross	Professional Services Not Elsewhere Classified – scientific, technical	6
511110.00	Gross	Publishing industries except internet – newspaper, book, periodical, databases, software	5A
482110.00	Gross	Rail transportation – transportation, ticket offices, state regulated 11-51-124	5B
531210.00	Gross	Real estate – offices, agents, brokers, management, appraisers	7B
532310.00	Gross	Rental and leasing – auto, truck, trailer, RV, all tangible property	8A
532230.00	Gross	Rental and leasing – movie and video rental	5J
811412.00	Gross	Repairs and maintenance – all appliances, home & garden equipment	8A
811219.00	Gross	Repairs and maintenance – all electronic equipment	8A
811118.00	Gross	Repairs and maintenance – auto, paint/body, carwash, other vehicular	2B
722110.00	Gross	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health	5A
722211.00	Gross	Restaurant – limited facility or service Must Provide Board Certification: Department of Health	5A
312141.04	Gross	Restaurant Retail Liquor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
522121.00	State Law	S&L Branch or ATM – not main office of S&L	3A
522120.00	State Law	Savings and Loans – not branch location or ATM	3A
523999.00	Gross	Securities, commodity – brokerage, portfolio, investment, other financial services Must Provide Board Certification: Securities Commission	3B
487990.00	Gross	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	8A
624110.00	Gross	Social assistance – shelters, vocational, child care, abuse, emergency	11
927000.00	Gross	Space, research, and technology	5A
711310.01	Gross	Special Events – promoter or activity – see schedule for rates	8A
451110.00	Gross	Sporting goods & hobbies – toy, fish, gun, books, games	5A
541360.00	Gross	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	6

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812199.04	Gross	Tanning	8A
517212.00	Gross	Telecommunications – cellular and other wireless, paging	10A
517315.00	Gross	Telecommunications – resellers of service	10A
517310.00	Gross	Telecommunications – telephone local per 11-51-128	10A
517320.00	Gross	Telecommunications – telephone long distance per 11-51-128	10A
313112.00	Gross	Textile Manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	5J
336112.00	Gross	Transportation Manufacturing – Manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	5J
484110.00	Gross	Truck transportation – local, long-distance, freight, moving, and storage	5B
484230.00	Gross	Truck transportation – terminal – state regulated 37-3-33	State Regulated
999111.00	Gross	Unclassified miscellaneous business services not elsewhere classified	5A
999222.00	Gross	Unclassified miscellaneous personal services not elsewhere classified	8A
453310.00	Gross	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	5A
221122.00	Gross	Utilities – electric power or light company	10C
221210.00	Gross	Utilities – natural gas company	10B
221310.00	Gross	Utilities – water, sewage treatment, steam, and other	10D
541940.00	Gross	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	6
493110.00	Gross	Warehousing and storage – distribution, household, refrigerated, special	5J
562998.00	Gross	Waste management – companies, trucks, septic tanks, landfill, services	2C
483212.00	Gross	Water transportation – coastal, freight forwarders, inland, passenger	5A
421990.00	Gross	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture	5A
422720.00	Gross	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	5J
422990.00	Gross	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	5J
312131.00	Gross	Wine – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
312132.01	Gross	Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1
321999.00	Gross	Wood Manufacturing – sawmills, wood preservation, veneer, trusses, millwork	5J

Calculation Information

SECTION 23. License Fee Schedules.

1. Alcoholic Beverages – Beer, Wine, & Liquor

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 or so engaging in business, an annual license fee and further fees as established below.

- A. Manufacturer License: Each person licensed by the Board as a manufacturer under Section 21 (a) (1) of the Code shall pay an annual License fee of \$500.00 PLUS 1% of gross receipts in excess of \$50,000.00 collected during the preceding year.
- B. Importer License: Each person licensed by the Board as an importer under Section 21 (a) (2) of the Code shall pay an annual license fee of \$500.00.
- C. Liquor Wholesale License: Each person licensed by the Board as a liquor wholesaler under Section 21 (a) (3) of the Code shall pay an annual License fee of \$500.00, PLUS an amount equal to 1% of gross purchases of liquor (excluding beer and wine) due and payable to the City monthly not later than the 20th day of the following month.
- D. Beer Wholesaler License: Each person licensed as a beer wholesaler under Section 21(a) (4) of the Code shall pay an annual license fee of \$275 PLUS \$200 for each warehouse in addition to the principal warehouse.
- E. Wine Wholesaler License: Each person licensed as a wine wholesaler under Section 21(a) (4) of the Code shall pay an annual license fee of \$275 PLUS \$200 for each warehouse in addition to the principal warehouse.
- F. Beer & Wine Wholesale License: Each person licensed as a beer and wine wholesaler under Section 21(a) (4) of the Code shall pay an annual license of \$375 PLUS \$200 for each warehouse in addition to the principal warehouse.
- G. Warehouse License: Each person licensed by the Board to operate an alcoholic beverage warehouse under Section 21(a) (5) of the Code shall pay an annual license fee of \$200.
- H. Lounge Retail Sales of Liquor License: Each person licensed by the Board to operate and sell retail liquor on premise or off premise under Section 21(a) (6) of the Code shall pay an annual license fee of \$300 PLUS an amount equal to 3% of gross receipts where the gross receipts are derived from the sale of alcoholic beverages other than beer and wine. This tax shall be due and payable monthly on the 15th day of each month for the sales of the beverages noted above made in the immediate preceding month.
- I. Restaurant Retail Sales of Liquor License: Each person licensed by the Board to operate and sell retail liquor on premise or off premise under Section 21(a) (7) of the Code shall pay an annual license fee of \$300 PLUS an amount equal to 3% of gross receipts where the gross receipts are derived from the sale of alcoholic beverages other than beer and wine. This tax shall be due and payable monthly on the 15th day of each month for the sales of the beverages noted above made in the immediate preceding month.
- J. Club Liquor License: Each person licensed by the Board to operate as a Class I Club under Section 21(a) (8) of the Code shall pay an annual license fee of \$300. Each person licensed by the Board to operate as a Class II Club under Section 21(a) (8) of the Code shall pay an annual license fee of \$750.
- K. Retail Table Wine License for off premises consumption: Each person licensed by the Board to sell table wine at retail for off premises consumption under Section 21(a) (9) of the Code shall pay an annual license fee of \$75.00.
- L. Retail Table Wine for on premises and off premises consumption: Each person licensed by the Board to sell beer for on premises and off premises consumption under Section 21(a) (10) of the Code shall pay an annual license fee of \$75.00.

- M. Retail Beer License for on-premises and off premises consumption: Each person licensed by the Board to sell beer for on premises and off premises consumption under Section 21(a) (11) of the Code shall pay an annual license fee of \$75.00.
- N. Retail Beer License for off premises consumption only: Each person licensed by the Board to sell beer for off premises consumption only under Section 21(a) (12) of the Code shall pay an annual license fee of \$75.00.
- O. Special Retail License (30 days or less): Each person who shall be granted a special retail license by the Board under Section 21(a) (14), which is valid for 30 days or less, shall pay a license fee of \$100.
- P. Special Retail License (more than 30 days): Each person who shall be granted a special retail license by the Board under Section 21(a) (14), which is valid for more than 30 days, shall pay a license fee of \$250.
- Q. Special Events Retail License: Each person who shall be granted a special events retail license by the Board under Section 21(a) (15) shall pay a license fee of \$150.

2. Contractors

- A. \$300 General Contractors: Registered and bonded with the State of Alabama. Contractor must be on registration list published yearly by the State of Alabama (usually commercial). Also applies to Homebuilders and Remodelers (residential)
- B. \$200 Sub-Contractors: Air Conditioning and heating, asphalt, paving, cabinet maker, electrical, auto mechanic, excavating, demolition, fencing, flooring, furnace installation, insulation, painting, plumbing, roofing, septic tank installation, sheet metal, swimming pool, tree surgeon, pruning, et cetera.
- C. \$150 Sub-Contracts: Furnace cleaning only, Septic cleaning only, sign painting, gutters, and awnings.
- D. \$200 Any Contractor, Sub-Contractor or Remodeler not covered in the preceding.

3. Financial Services

- A. \$10 Each Branch Office
- B. \$150 PLUS an amount equal to 3/20th of 1% of all gross fees and commissions in excess of \$20,000.00 received during the preceding year.
- C. \$150 PLUS each person selling stocks, bonds, or other securities shall pay a license fee of 3/20th of 1% of the gross commissions or fees in excess of \$20,000.00 received during the preceding year.

4. Insurance

- A. None.
- B. \$150 PLUS an amount equal to 3/20th of 1% of gross receipts in excess of \$50,000.00
- C. Pursuant to the law of the State of Alabama, each fire and marine insurance company shall pay a license of \$4.00 on each \$100.00 or major fraction thereof of gross premiums, received on policies issued during the preceding year on property located in the City; provided that new companies shall pay a flat minimum license of \$50.00 on which there shall be an adjustment on the above basis at the expiration of the year. New or Renewal.
- D. Pursuant to the law of the State of Alabama, each insurance company, other than fire, marine, and fraternal, shall pay a license of \$10.00 plus \$1.00 on each \$100.00 and major fraction thereof of gross premiums, less returned premiums, received during the preceding year on policies issued during such year to citizens and residents of the City. New or renewal.

5. Merchants & Business Retail & Wholesale

- A. \$200 PLUS and amount equal to 3/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.
- B. \$250 PLUS an amount equal to 3/20th of 1% of gross receipts (to include membership fees) in excess of \$20,000.00 during the preceding year.
- C. \$350 PLUS an amount equal to 1/20th of 1% of gross receipts in excess of \$20,000 during the preceding year.
- D. \$150 Each person peddling ice cream, peanuts, sandwiches, donuts, books, magazines, et cetera, delivered by basket, handcart or truck.
- E. \$250 (1-90 days)
\$500 (90-364 days)

It shall be unlawful to do business in the City of Brighton as an itinerant merchant without having first secured a license therefore as is herein provided, for the purpose of this Ordinance, any merchant engaging or intending to engage in the business as a merchant in the City for a period of time, not exceeding three hundred sixty five (365) days, shall be considered as an itinerant merchant, provided that peddlers shall not be considered itinerant merchants. Every application for such a license shall set forth the commodities to be sold, and the place intended to be occupied or used for the business.

- F. \$10 For each machine operated by one cent (\$0.01) and not more than twenty-five cents (\$0.25)
- G. \$25 For each machine operated by twenty-six cents (\$0.26) and not more than fifty cents (\$0.50)
- H. \$50 For each machine operated by fifty-one cents (\$0.51) and not more than one dollar (\$1.00)
- I. \$5 Sales will not be a disguise for doing business from residential areas. Said sales shall not be conducted for a period of more than two consecutive days not more than one sale shall be allowed in any six month period from the same location.
- J. \$250 PLUS an amount equal to 3/20th of 1% gross receipts in excess of \$150,000.00 collected during the preceding year.
- K. \$300 PLUS an amount equal to 3/20th of 1% of the gross annual payroll in excess of \$100,000.00 during the preceding year. Any person or corporation maintaining an office in the City for the support of the person or corporation shall pay a license determined by the gross annual payroll of the office during the preceding year. A corporation which a subsidiary of another corporation may not obtain a license under the subsection even if the purpose or function of the office is to provide support for the parent corporation. The payroll is to include all salaries, fees, commissions, bonuses and compensation of any type of all personnel who routinely visit or maintain office space at that location. No person shall be licensed under this subsection to avoid buying a license based on gross receipts of sales or services required in other sections of this ordinance.
- L. \$150 PLUS 3/20th of 1% of gross receipts in excess of \$15,000.00 collected during the preceding year.
- M. \$100

6. Professions & Vocations

- \$250 PLUS an amount equal to 3/20ths of 1% of fees in excess of \$20,000.00 for the preceding year for each person and each member of a firm or partnership engaged in any practice, profession, or vocation, including accountants, architects, attorneys, auditors, dentists, chiropractors, physicians, chiropractists, surgeons, real estate brokers, real estate appraiser, et cetera shall purchase a business license based upon the annual gross receipts from such business during the preceding year.
- \$150 PLUS 3/20th of 1% gross receipts over \$20,000.00 during the preceding year for all privately owned and operated schools of any kind, academic, business, colleges, beauty, barber, dance, kindergartens, and day care centers.

7. Real Estate

- A. \$150 PLUS 1% of the gross rents in excess of \$20,000.00 collected for the preceding year every person, firm, company, corporation, partnership or other legal entity engaged in the business of the rental of multi-family residential apartments shall purchase annually a license to do business.
- B. \$150 Any real estate, whether as a principal or agent, for two (2) persons or less PLUS \$50.00 for each additional person in the same organization.
- C. \$200 Development of property
- D. \$4 Per Room PLUS 3% of room lodging gross receipts paid monthly not later than the 20th day of the month immediately following the period covered.
- E. \$200 PLUS 1% of the gross receipts in excess of \$50,000.00 collected for the preceding year for every person, firm, company, corporation, partnership or other legal entity engaged in the business of rental of mobile homes shall purchase annually a license to do business at a cost of.

8. Services

- A. \$200 PLUS an amount equal to 3/20th of 1% of gross receipts in excess of \$50,000.00 during the preceding year.
- B. \$150 For each individual stylist (barber or hair stylist).
- C. \$200 Retail or wholesale (all categories except gasoline). PLUS an amount equal to 3/20th of 1% gross receipts collected in excess of \$50,000.00 of the value of all goods delivered within the corporate limits or the police jurisdiction of the City during the preceding year.

9. Adult Entertainment Establishment Owners and Employees

Refer to Adult Entertainment Ordinance

10. Utilities & Franchises

- A. Each person, firm, company or corporation operating a telephone exchange in the City shall pay a license tax on a per capita basis as set forth in Section 11-51-128, Code of Alabama 1975, recompiled. Each person, firm, company or corporation operating a long distance telephone service in the City shall pay a license tax on a per capita basis as set forth in Section 11-51-128 Code of Alabama, 1975, as compiled. Each person, firm, company, or corporation engaged in the business of transmitting television signals by wire or cable in the City, or installing wires or cables for the purpose of transmission of such signals shall pay a license tax of 3% of the gross receipts collected within the City during the preceding year.
- B. Each person, firm company or corporation engaged in the business of selling or distribution of natural gas in the City of Brighton shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company, or corporation in the City during the preceding calendar year from the sale of gas sold or distributed within the City.
- C. Each person, firm, company or corporation engaged in the business of selling or distribution of electric current power shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company, or corporation in the City during the preceding calendar year from the sale of such electric power sold or distributed within the City.
- D. Each person, firm, company or corporation engaged in the business of supplying water for public domestic use in the City shall pay an amount equal to 3% of the gross receipts of the business transacted by such person firm, company, or corporation in the City for the preceding year from supplying water from any point or points in the City for any purpose.
- E. Each person, firm, company, or corporation operating passenger buses in the City shall pay an amount equal to 3% of the aggregate gross receipts from such operation of business routes within the City, to be determined by prorating the basis of the route miles operated within the City to the total number of route miles of said route.

11. Retirement Homes, Nursing Homes, Hospitals, Clinics, & Infirmaries

\$250 Each person, firm, company, or corporation operating under this section shall purchase a license fee of \$250.00 PLUS an amount equal to 1/10th of 1% of the gross receipts collected during the preceding year. Receipts from professions licensed elsewhere may be deducted from the gross annual receipts to determine the license fee due. Gross receipts from all businesses operated within the complex shall be included when determining total fees due, no other license shall be required. All businesses operated by other firms within the complex shall be licensed separately.

Schedule E – Number of Employees

E-1	Where personnel are from 1 to 2 people.....	100.00
E-2	Where personnel are from 3 to 5 people.....	250.00
E-3	Where personnel are from 6 to 10 people.....	400.00
E-4	Where personnel are from 11 to 20 people.....	550.00
E-5	Where personnel are from 21 to 50 people.....	700.00
E-6	Where personnel are from 51 to 75 people.....	850.00
E-7	Where personnel is from 76 to 100 people.....	1,000.00
E-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

Schedule S

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000			

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).