



# Town of Butler (9417) Business License Fee Schedule including General Information/FAQs



## Thank you for doing business in the Town of Butler.

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

### How to file:

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

Make your check payable to Tax Trust Account and mail to RDS, Business License Department, P.O. Box 830900, Birmingham, AL 35283-0900. Be sure to enclose any required certifications with your payment.

**Click on the following (or scroll to the bottom of the document) to see more information on the following topics:**

- ✚ [Calculation](#)
- ✚ [Certification](#)
- ✚ [Gross Receipts, Definition of](#)
- ✚ [Location Specific, Definition](#)
- ✚ [New Business Information](#)
- ✚ [Police Jurisdiction \(PJ\), Definition and Rate of](#)
- ✚ [Penalty and Interest, Rate of](#)
- ✚ [Posting of License](#)
- ✚ [Transfer of License information](#)
- ✚ [Type of License](#)
- ✚ [Zoning](#)

**File online:**  
<https://rds.bizlicenseonline.com/>  
 • Free • Fast • Secure • Step-by-Step•

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

**License Due Date:** Renew annually on January 1<sup>st</sup>.


**License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.



**License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.


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

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

### Customer Service

 Toll Free Phone: 800.556.7274  
 Toll Free Fax: 844.528.6529  
 Se habla español.

 Email: [bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com)  
 Website: [www.revds.com](http://www.revds.com)

 Remit to address:  
 RDS-Business License Department  
 PO Box 830900  
 Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
721-2	Gross	Accommodations - bed and breakfast inns and services	RS
721-1	Gross	Accommodations - hotels, motels and similar facilities	RS
721-4	Gross	Accommodations - rooming houses and boarding houses	RS
721-3	Gross	Accommodations - trailer parks, RV parks, and travel parks	RS
721-5	Gross	Accommodations-Apartment Complex- Regardless of Occupancy	AP
541-3	Gross	Accountant/CPAs - individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	FP
522-7	Gross	Activities related to credit services - mortgage and non-mortgage loan brokers, loan and finance companies, cash advance, check cashing, deferred presentment providers	FP
561-11	Gross	Administrative services - answering, employment, office, sec., travel	RS
524-3	Gross	Agent office - administration of third parties, pension funds, annuities, etc.	FP
425	Gross	Agents/brokers (durable/nondurable goods)	RS
115	Gross	Agriculture support - cotton gins, farm mgt., post-harvest activities, support activities for animal production	RS
481	Gross	Air transportation - airline tickets, shipping, freight, charters service	RS
424-92	Flat	Alcoholic beverage - beer and wine wholesale <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
424-90	Flat	Alcoholic beverage - beer wholesale <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
722-93	Flat	Alcoholic beverage - lounge retail liquor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
445-92	Flat	Alcoholic beverage - package store <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
722-94	Flat	Alcoholic beverage - private club liquor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
722-92	Flat	Alcoholic beverage - restaurant retail liquor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
445-91	Flat	Alcoholic beverage - retail beer - off-premises <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
722-91	Flat	Alcoholic beverage - retail beer - on-premises and off-premises <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
445-90	Flat	Alcoholic beverage - retail table wine - off-premises <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
722-90	Flat	Alcoholic beverage - retail table wine - on-premises and off-premises <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
722-95	Flat	Alcoholic beverage - special events alcohol - 7 days or less <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
722-96	Flat	Alcoholic beverage - special events alcohol - More than 7 days <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
722-97	Flat	Alcoholic beverage - special retail alcohol <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
424-91	Flat	Alcoholic beverage - wine wholesale <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	AB
621-3	Gross	Ambulance - ambulance company and/or services	RS

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
713	Gross	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	RS
112-1	Gross	Animal production - companion: dogs, cats, small pet, reptilian, "hobby breeders"	RS
112	Gross	Animal production - dairy, cattle, ranching, sheep, chickens, poultry	RS
541-4	Gross	Architect - individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	FP
561-7	Gross	Armored car	RS
711-1	Gross	Arts and sports - dance, musical, teams, tracks, promoters, agents	RS
541-2	Gross	Attorney/lawyers - individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	FP
812-2	Gross	Bail bondsman services	FP
522-2	Flat	Bank branch or ATM - not main office of bank	SM
522-1	Flat	Bank main office - not branch location or ATM	SM
515	Gross	Broadcasting - radio and television stations	RS
444	Gross	Building materials and gardening equipment dealers - hardware, paint, home center, wallpaper, nursery, feed and seed store	RT
711-3	Gross	Carnival, circuses and similar entertainment	SE
561-5	Gross	Carpet and upholstery cleaning	RS
910-3	Unit	Category for number of amusement devices and/or games	VM
910-2	Unit	Category for number of pool tables	PT
910-1	Unit	Category for number of vending machines for all types vending	VM
541-7	Gross	Chiropractor - individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	FP
448	Gross	Clothing and accessories - men, women, children, infant, shoe, jewelry	RT
541-11	Gross	Computer programmer - individual and/or professional firm license	FP
236-1	Gross	Contractors - general contractors, nonresidential and commercial building construction <b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	CT
237	Gross	Contractors - heavy construction, highway, bridge, street, water, sewer <b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	CT
236-2	Gross	Contractors - residential building and housing construction <b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	CT
238-1	Gross	Contractors - specialty trade - acoustical, drywall and insulation	CT
238-2	Gross	Contractors - specialty trade - alarm system <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	CT
238-37	Gross	Contractors - specialty trade - All other specialty trade contractors	CT

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
238-3	Gross	Contractors - specialty trade - awnings and blinds	CT
238-4	Gross	Contractors - specialty trade - bathtub refinishing	CT
238-5	Gross	Contractors - specialty trade - cabinets and bookcases	CT
238-6	Gross	Contractors - specialty trade - cable installer	CT
238-7	Gross	Contractors - specialty trade - carpentry	CT
238-8	Gross	Contractors - specialty trade - concrete	CT
238-9	Gross	Contractors - specialty trade – electrical Must Provide Board Certification: Electrical Contractors Board	CT
238-10	Gross	Contractors - specialty trade – elevators Must Provide Board Certification: Elevator Safety Review Board	CT
238-11	Gross	Contractors - specialty trade - excavation and site development	CT
238-12	Gross	Contractors - specialty trade - fencing	CT
238-13	Gross	Contractors - specialty trade - fire protection sprinkler system	CT
238-14	Gross	Contractors - specialty trade - flooring, all types	CT
238-15	Gross	Contractors - specialty trade - framing	CT
238-16	Gross	Contractors - specialty trade - glass and glazing	CT
238-17	Gross	Contractors - specialty trade - heating, ventilation and air conditioning Must Provide Board Certification: Heating & Air Conditioning & Refrigeration Contractors Board	CT
238-18	Gross	Contractors - specialty trade - house mover	CT
238-19	Gross	Contractors - specialty trade - manufactured housing installation	CT
238-20	Gross	Contractors - specialty trade - masonry and stone	CT
238-21	Gross	Contractors - specialty trade - non-general and non-heavy	CT
238-22	Gross	Contractors - specialty trade - ornamental metal	CT
238-23	Gross	Contractors - specialty trade - painting and wall covering	CT
238-24	Gross	Contractors - specialty trade - paving (includes coating and sealing)	CT
238-25	Gross	Contractors - specialty trade - plumbing, gas fitter Must Provide Board Certification: Plumbers & Gas Fitters Examining Board	CT
238-26	Gross	Contractors - specialty trade – refrigeration Must Provide Board Certification: Heating & Air Conditioning & Refrigeration Contractors Board	CT
238-27	Gross	Contractors - specialty trade - residential remodeler <\$10,000	CT
238-28	Gross	Contractors - specialty trade - roofing, siding, sheet metal	CT
238-29	Gross	Contractors - specialty trade - sand blasting	CT
238-30	Gross	Contractors - specialty trade - sign erection	CT

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
238-31	Gross	Contractors - specialty trade - structural steel erection	CT
238-32	Gross	Contractors - specialty trade - stucco	CT
238-33	Gross	Contractors - specialty trade - swimming pools	CT
238-34	Gross	Contractors - specialty trade - tile, terrazzo and mosaic	CT
238-35	Gross	Contractors - specialty trade - water well drilling and irrigation	CT
238-36	Gross	Contractors - specialty trade - wrecking and demolition	CT
492	Gross	Couriers - couriers and local messengers, services, local delivery services	RS
522-6	Gross	Credit services - companies and activities related to credit and mediation	FP
999-3	Gross	Delivery - Business Located Inside City Limits– more than \$75,000 in Gross Receipts contact RDS	V
999-99	Gross	Delivery - Business Located Outside City Limits– more than \$75,000 in Gross Receipts contact RDS	V
541-6	Gross	Dentist - individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of AL</b>	FP
722-4	Gross	Drinking places - club, lounge, bar or other <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	RT
611	Gross	Educational services - technical, computer, sports, services, business	RS
443	Gross	Electronic and appliance store - household, radio, television, computers	RT
541-9	Gross	Engineer - individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	FP
561-1	Gross	Exterminating services - exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	RS
111	Gross	Farming and crop production - agriculture, crop production, nursery, fruit, growers	RS
114	Gross	Fishing and hunting - hunting and trapping, finfish, shellfish, supplies	RS
445	Gross	Food and beverage stores - grocery, convenience store, markets	RT
113	Gross	Forestry - logging, forestry, timber track operations, timber mgt.	RS
812-3	Gross	Fortune teller, astrologer, clairvoyant, crystal gazer, palmist, medium, phrenologist, spiritualist - individual reader license	FT
525	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.	FP
442	Gross	Furniture - furniture, home furnishings, stores, floor coverings, window	RT
447	Gross	Gasoline retail - selling gasoline with or without convenience stores	RT
452	Gross	General merchandise stores - department, warehouse clubs, superstores	RT
446	Gross	Health and personal care stores - cosmetic, optical, health food	RT
446-1	Gross	Health and personal care stores - drug, pharmacy <b>Must Provide Board Certification: Pharmacy Board</b>	RT

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
621-1	Gross	HMO - medical centers and services	RS
622	Gross	Hospitals - surgical, substance abuse, psychiatric, general care, special	RS
519	Gross	Information services and data processing - providing, storing, processing, access to information	RS
524-1	State Law	Insurance company and/or its agents - fire, and/or marine premiums 11-51-120/123	SM
524-2	State Law	Insurance company and/or its agents - other than fire, and/or marine premiums 11-51-121/123	SM
561-2	Gross	Janitorial firm - janitorial cleaning services - individual or firm	RS
541-14	Gross	Laboratory testing	FP
561-3	Gross	Landscaping services - except planning	RS
561-4	Gross	Locksmith services - except sales	RS
551	Gross	Management companies - offices, enterprises, regional, corporate	RS
312	Gross	Manufacturing: Beverage-all types of soft drinks, bottled water, breweries, ice	MI
311	Gross	Manufacturing: Food-meat, seafood, grain, fruit, dairy, animal, poultry processing	MI
337	Gross	Manufacturing: Furniture-cabinets, office, household, beds, kitchen	MI
339	Gross	Manufacturing: Miscellaneous-misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	MI
322	Gross	Manufacturing: Paper-pulp, paper, and converted products, stationary, tubes, cores	MI
324	Gross	Manufacturing: Petroleum and coal-asphalt, grease, roofing, paving products	MI
321	Gross	Manufacturing: Wood-sawmills, wood preservation, veneer, trusses, millwork	MI
332	Gross	Metal fabrication - cutlery, structural, ornamental, machine shops	MI
212	Gross	Mining - (except for oil and gas) all related mining activities	MI
213	Gross	Mining support services - for oil and gas mining activities, oil/gas wells	RS
453-2	Gross	Miscellaneous retailers - florist, gift, novelty, pet, art, and tobacco	RT
512	Gross	Motion pictures - theatres, videos, recording, drive-ins, sound studios	RS
441-1	Gross	Motor vehicle parts and accessories - auto, motorcycles, boats, parts and accessories	RT
441-2	Gross	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc. - dealerships and lots <b>Must Provide Board Certification: Rev Dept - Regulatory License</b>	VH
712	Gross	Museums - museums and historical sites, zoos, botanical gardens, parks	RS
454-3	Gross	Non-store retailer - transient vendors and/or peddlers - in-house sales of merchandise (sales parties, etc.), street vendors, bazaars, off-site sales, temporary sales from store front or other private property, other non-store retailers	TR
454-1	Gross	Non-store retailers - vending machine operators, direct selling, mail order	RT

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
623-1	Gross	Nursing care - residential care facility, day care, assisted living	RS
623-2	Gross	Nursing home - care for elderly and continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	RS
211	Gross	Oil and gas extraction - natural gas liquid extraction, crude extraction	OG
541-8	Gross	Optometrist - individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	FP
621-2	Gross	Outpatient care centers - all other types of services	RS
541-16	Gross	Paralegal	FP
485-2	State Law	Passenger transportation - bus terminals state-regulated	SM
485-1	Gross	Passenger transportation - charter and other vehicle transit services	RS
485-3	Gross	Passenger transportation - number of buses, taxis, cabs, limousines, or buggies	TC
522-5	Gross	Pawn shop - whether title pawn or merchandise	RT
812-1	Gross	Personal services - Skin, diet, nail, tanning, dry cleaners, self-service laundry	RS
812-11	Gross	Personal services – Barber/Beautician/Hair <b>Must Provide Board Certification: AL Board of Cosmetology &amp; Barbers</b>	RS
812-12	Gross	Personal Services-Funerals <b>Must Provide Board Certification: Board of Funeral Services</b>	RS
541-12	Gross	Photographer - studios, portrait, commercial, services	FP
541-5	Gross	Physician - individual and/or firm professional license <b>Must Provide Board Certification: Medical Examiners Board</b>	FP
561-8	Gross	Pressure washing	RS
323	Gross	Printing - screen, quick, digital, books, lithographic, handbills, commercial	RS
541-1	Gross	Professional, scientific and technical services - all not otherwise individually classified	FP
511	Gross	Publishing industries except internet - newspaper, book, periodical, databases, software	RS
482	State Law	Rail transportation - transportation, ticket offices, state-regulated	11-51-124
531	Gross	Real estate - offices, agents, management, appraisers, developers	RE
531.01	Gross	Real estate – brokers <b>Must Provide Board Certification: Alabama Real Estate Appraisers Board</b>	RE
562-2	State Law	Renderer	SM
532-1	Gross	Rental and leasing - auto, truck, trailer, RV (vehicle)	RT
532-2	Gross	Rental and leasing - movie and video rental, all tangible property	RT
532-3	Gross	Rental and leasing- real property	RT
811-3	Gross	Repairs and maintenance - all appliances, home and garden equipment	RS
811-2	Gross	Repairs and maintenance - all electronic equipment	RS

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
811-1	Gross	Repairs and maintenance - auto, paint/body, carwash, other vehicular	RS
811-4	Gross	Repairs and maintenance - not otherwise classified	RS
722-1	Gross	Restaurant - full service restaurant facility <b>Must Provide Board Certification: Department of Health</b>	RT
722-2	Gross	Restaurant - limited facility or service <b>Must Provide Board Certification: Department of Health</b>	RT
722-3	Gross	Restaurant- Caterers <b>Must Provide Board Certification: Department of Health</b>	RT
722-5	Gross	Restaurant- Mobile Food Service <b>Must Provide Board Certification: Department of Health</b>	RT
722-6	Gross	Restaurant-Other <b>Must Provide Board Certification: Department of Health</b>	RT
454-2	Gross	Retail - liquefied petroleum products (LP gas)	RT
522-3	State Law	Savings and loans - not branch location or ATM	SM
522-4	State Law	Savings and loans branch or ATM - not main office of savings and loans	SM
523	Gross	Securities, commodity - brokerage, portfolio, investment, other financial services <b>Must Provide Board Certification: Securities Commission</b>	FP
561-6	Gross	Security services <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	RS
487	Gross	Sightseeing transportation - scenic and sightseeing, land, air, water, special trans.	RS
624	Gross	Social assistance - shelters, vocational, abuse, emergency	RS
624-1	Gross	Social assistance - child care <b>Must Provide Board Certification: Department of Human Resources</b>	RS
711-2	Gross	Special events - promoter or activity - see schedule for rates	SE
451	Gross	Sporting goods and hobbies - toy, fish, gun, books, games	RT
541-10	Gross	Surveyor - individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	FP
561-9	Gross	Swimming pool cleaning and maintenance	RS
541-18	Gross	Tax preparation	FP
517-5	Gross	Telecommunications - Cable and other program distribution (5%)	SM
517-3	Gross	Telecommunications - cellular and other wireless, paging	RS
517-4	Gross	Telecommunications - resellers of service	RS
517-1	State Law	Telecommunications - telephone local per 11-51-128	SM
517-2	State Law	Telecommunications - telephone long distance per 11-51-128	SM
541-17	Gross	Title search	FP
561-10	Gross	Travel agency	RS



Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
494	State Law	Truck transportation - express company	SM
484-1	Gross	Truck transportation - local, long-distance, freight, moving, and storage	RS
484-2	State Law	Truck transportation - terminal - state-regulated	37-3-33
999-1	Gross	Unclassified miscellaneous business services not elsewhere classified	RS
999-2	Gross	Unclassified miscellaneous personal services not elsewhere classified	RS
999-4	Gross	Unclassified all other	RS
453-1	Gross	Used merchandise stores - books, miscellaneous, consignment, flea mkt.	RT
221-1	Gross	Utilities - electric power or light company	SM
221-2	Gross	Utilities - natural gas company	SM
221-3	Gross	Utilities - water, sewage treatment, steam, and other	SM
541-13	Gross	Veterinarian - individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	FP
493-1	Gross	Warehousing and storage -household, refrigerated, special	RE
562-1	Gross	Waste management - companies, trucks, septic tanks, landfill, services	RS
483	Gross	Water transportation - coastal, freight forwarders, inland, passenger	RS
541-15	Gross	Web design	FP
424-3	Gross	Wholesale trade - cigarette and tobacco products	WS
423	Gross	Wholesale trade - durable, vehicle, machinery, equipment, furniture	WS
424-2	Gross	Wholesale trade - non-durable, paper, apparel, grocery, beverages, dairy	WS
424-1	Gross	Wholesale trade - petroleum and petroleum products	WS

# Calculation Information

## Schedule "AB"

424-90	Alcoholic beverage - beer wholesale	\$275
424-91	Alcoholic beverage - wine wholesale	\$275
424-92	Alcoholic beverage - beer and wine wholesale	\$375
445-90	Alcoholic beverage - retail table wine - off-premises	\$75
445-91	Alcoholic beverage - retail beer - off-premises	\$75
445-92	Alcoholic beverage - package store	\$500
722-90	Alcoholic beverage - retail table wine - on-premises and off-premises	\$75
722-91	Alcoholic beverage - retail beer - on-premises and off-premises	\$75
722-92	Alcoholic beverage - restaurant retail liquor	\$500
722-93	Alcoholic beverage - lounge retail liquor	\$500
722-94	Alcoholic beverage - private club liquor	\$500
722-95	Alcoholic beverage - special events alcohol - 7 days or less	\$100
722-96	Alcoholic beverage - special events alcohol - More than 7 days	\$150
722-97	Alcoholic beverage - special retail alcohol	\$250

## Schedule AP

Apartment Complex (Regardless of Occupancy)

0-4 units.....	\$150.00
5-14 units.....	\$325.00
15-24 units.....	\$500.00
25-34 units.....	\$770.00
35-50 units.....	\$1185.00
Over 50 units.....	\$1825.00

## Schedule CT

License category: Contractors

If gross receipts are:			
More than	but	Less than	
\$0		\$100,000	\$125
100,000		250,000	250
250,000		500,000	580
500,000		Up	625

## Schedule FP

License category: Financial and professional services

If gross receipts are:			
More than	but	Less than	
\$0.00		\$50,000	\$125
50,000		and up	175

## **Schedule FT**

License category: Fortune tellers, NAICS 812-3, \$1,000.00. The amount of this license shall not be prorated to half-year, but shall be annual only. Applications shall be presented to the city council and no license shall be issued except upon approval of the city council. This schedule shall not apply to persons giving performances for amusement only in a duly licensed theater, circus, carnival or arts and crafts show.

## **Schedule MI**

License Category: Manufacturer and other related industrial operations

If gross receipts are:			
More than	but	Less than	
\$0		\$200,000	\$200
200,000		600,000	300
600,000		1,000,000	400
1,000,000		UP	500

## **Schedule OG**

License category: Oil and gas extraction. Each person, firm or corporation in the business of extracting oil or gas in the Town of Butler or its police jurisdiction shall pay a license in the amount equal to 2% of the gross value, with a minimum in any case of \$150.00.

## **Schedule PT**

Billiard and/or pool tables.

For 1 to 2 billiard or pool tables, per table.....\$50.00

All billiard or pool tables over 2, per table ....25.00

## **Schedule RE**

License category: Real estate

If gross receipts are:			
More than	but	Less than	
\$0		\$100,000	\$150
100,000		and up	\$200

\*Real estate gross receipts is equal to commission NOT sale value.

## **Schedule RS**

License Category: Repairs and General Services

If gross receipts are:			
More than	but	Less than	
\$0		\$150,000	\$75
150,000		400,000	\$175
400,000		and up	\$225

## **Schedule: RT**

License category: Retail sales

If gross receipts are:			
More than	but	Less than	
\$0		\$15,000	\$75
15,000		50,000	\$100.00
50,000		100,000	\$150.00
100,000		300,000	\$200.00
300,000		600,000	\$250.00
600,000		And up	\$300.00

## **Schedule SE**

License category: Special Events

Commercially promoted special events

One day .....\$250.00

Two days .....350.00

Three days or more .....500.00

## **Schedule SM**

License category: State-mandated (rates are fixed by state law). All rates are annual only.

Banks and savings and loans	NAICS#: 522	11-51-130
Bank ATM location	522-2	\$10.00
Bank branch location	522-2	\$10.00
Bank main office facility	522-1	\$125.00
Savings and loan ATM location	522-4	\$10.00
Savings and loan branch location	522-4	\$10.00
Savings and loan main office facility	522-3	\$125.00
<a href="#">Delivery (Subject to section V of this article)</a> If gross exceeds \$75,000 please call RDS. See Section 21 below.	NAICS#: 999-3	\$100.00
Freight office (express) 11-51-126	NAICS#: 494	\$125.00
Insurance company	NAICS#: 524	11-51-120/121
Insurance company - fire and marine	524-1	4% of gross premiums
Insurance company - other than F and M	524-2	10.00 + 1% of gross premiums
Motor carrier 37-3-33	NAICS#: 485-2	\$100.00
Railroads 11-51-124	NAICS#: 482	\$145.00
Renderer	NAICS#: 562-2	\$5.00
Telephone company	NAICS#: 517	11-51-128
Local exchange	517-1	\$60.00
Long distance service	517-2	\$15.00
Telegraph company	517-6	\$75.00
Television cable company	NAICS#: 517-5	5% Annual gross receipts
Utilities	NAICS#: 221	11-51-129
Electric, power of light company	221-1	3% Annual gross receipts
Natural gas	221-2	3% Annual gross receipts
Water, sewage treatment, steam, other	221-3	3% Annual gross receipts

## **Schedule TC**

*License category:* Taxi cabs and other vehicles that pick up passengers for hire

First taxi cab or other vehicle ...\$100.00

All taxi cabs or other vehicles over 1, per vehicle .....\$25.00

Provided that before license is issued, applicant shall present proof of compliance with other city codes regarding franchise agreement, liability insurance and other city requirements. Provided further that in making application under this classification the applicant shall be required to give the motor number, make, body type, color and state license tax number for the current tax year for such vehicle. Such information shall be entered on the license and shall apply only to the vehicle for which issued.

## **Schedule TR**

*License category:* Transient dealer 454

454-3 Daily rate issued for single-day sales activity .....\$50.00

454-4 Weekly rate issued for week-long sales activity ....100.00

454-5 Monthly rate issued for month-long sales activity .....200.00

454-6 Yearly rate issued for annual sales activity .....600.00

## **Schedule VH**

*License category:* Vehicle dealer

If gross receipts are:			
More than	but	Less than	
\$0.00		\$200,000	\$150
200,000		600,000	200
600,000		and up	275

## **Schedule VM**

*License category:* Vending machines

Receipts from vending or coin-operated machines placed on a leased or percentage basis, or those owned by the individual businesses where the machines are located shall be included in the gross receipts of the primary business and an additional vending machine fee shall be required as follows:

Vending machine, per machine .....\$10.00

Music playing machine, per machine .....25.00

Coin-operated amusement machine, per machine .....25.00

Provided that each owner or operator of vending machines maintained in the city shall identify ownership by affixing to each machine a sticker, label, plate or tag bearing the owner's name, address and telephone number.

## **Schedule WS**

*License category:* Wholesale sales

If gross receipts are:			
More than	but	Less than	
\$0.00		\$75,000	\$100
75,000		and up	200

## Schedule "V" - Delivery License

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

\$ 100.00

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

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

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

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

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

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

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

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

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

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

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

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

# Appendix

## Certification Requirements

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

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

## Gross Receipts, Definition of

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

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

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

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

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

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

## Location Specific, Definition

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

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

## New Business Information

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

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



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

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

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

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

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

## **Posting of License**

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

## **Transfer of License information**

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

## **Type of License**

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

## **Zoning**

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

## **Questions?**

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

Website: [www.revds.com](http://www.revds.com)

Email: [bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com)

Phone: 800.556.7274

Fax: 844.528.6529

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com/>.