

**City of Camden (9482)
Business License
Fee Schedule**

including General Information/FAQs



Thank you for doing business in the City of Camden

All businesses operating in the city limits or police jurisdiction of the City of Camden 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 per Mits 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/per Mit along with your application (if applicable).

Issuance of a business license by Avenu does not per Mit 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 per Mitted 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.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
9118	ACCOUNTANTS, CPA'S Must Provide Board Certification: Public Accountancy Board	\$ 300.00	541
9127	ADMINISTRATIVE SERVICES	A	561499
9589	ADVERTISING	A	541.11
9112	AGENT OFFICE	A	524210
9004	AGRICULTURE SUPPORT	A	115114
9508	AIR CONDITION DEALERS	\$ 100.00	453
9083	AIR TRANSPORTATION	A	481
9509	AIRPLANES: TAKING UP PASSENGER	\$ 100.00	481
9040	ALCOHOL Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 650.00	312
312	ALCOHOL IMPORTER Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 300.00	312
9515	ALCOHOL WAREHOUSE STORAGE – EACH Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 150.00	312
9137	AMBULANCE Must Provide Board Certification: Alabama EMSP Licensure	\$ 100.00	621
9161	AMUSEMENT DEVICES, # OF	\$100.00 MIN WITH \$15.00 PER UNIT	713
9001	ANIMALS	A	112
453	ANTIQUÉ DEALER	A	453
9043	APPAREL MANUFACTURING	A	315
9056	APPLIANCE MANUFACTURING	A	335
9119	ARCHITECT Must Provide Board Certification: Architects Registration Board	\$ 300.00	541
339.01	ARTIFICIAL STONE/SELLER OR MANUFACTURER	A	339
9142	ARTS & SPORTS	A	711
9631	ASPHALT PAVING	\$ 100.00	339
339	ASPHALT PLANT	A	339
9117	ATTORNEYS, LAWYERS EACH Must Provide Board Certification: Alabama State Bar	\$ 300.00	541
811	AUTO GLASS REPAIR ONLY	\$ 125.00	811
9585	AUTOMOBILE DEALERS; BOATS AND MOTOR VEHICLES Must Provide Board Certification: Revenue Department-License Section	F	441
9526	AUTOMOBILE FOR HIRE- TAXI/LIMO	\$ 100.00	910
9624	AUTOMOBILE SHOP/REPAIR	\$ 200.00	811
9596	AVON SALES	\$ 100.00	481
311.00	BAKERIES OPERATING A MIX AND BAKE PLANT Must Provide Board Certification: Department of Health Permit	A	311
9512	BALLS CONCERTS, MUSICAL /ENTER	\$ 150.00	711
9104	BANK, BRANCH OR ATM	state regulated	522

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
9103	BANK, MAIN OFFICE	\$ 125.00	512
9513	BARBER SHOPS/EACH BARBER <i>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</i>	\$ 100.00	812
9627	BEAUTY SHOP & SUPPLIES	\$ 200.00	812
9696	BEAUTY SHOP EACH CHAIR	\$ 100.00	9696
9514	BEAUTY SHOPS/NAIL SHOP - EACH OPERATOR <i>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</i>	\$ 100.00	812
9641	BED & BREAKFAST	D	721
9039	BEER & WINE, WHOLESALE	\$ 325.00	312
9520	BEER OFF/ON PREMISES <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$ 75.00	312
9035	BEER, OFF PREMISE <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$ 75.00	312
9034	BEVERAGE MANUFACTURING	\$ 300.00	312
9522	BILL/ POSTERS/DISTRIBUTORS	\$ 100.00	323
9521	BILLARD AND POOL TABLES-EACH	\$100.00 EACH	910
323	BILLBOARDS	\$250.00 PLUS \$5.00 PER SIGN	323
721	BOARDING OR ROOMING HOUSE MORE THAN TWO ROOMERS	\$ 100.00	721
721.01	BOARDING OR ROOMING HOUSE TAKING TRANSIENTS	\$ 100.00	721.01
9653	BOAT LAUNCH FEE	\$ 25.00	9653
9523	BONDSMEN	\$ 125.00	523
9614	BOOKSTORE	\$ 100.00	711
312.19	BOTTLE DRINKS WHOLESALE	\$ 300.00	312.19
9524	BOWLING CENTERS: EACH ALLEY	\$ 15.00	713
9097	BROADCASTING	A	512
9506	BROADCASTING, RADIO & TV	A	515
9067	BUILDING MATERIALS	A	444
9724	BUILDING PORTABLE TRAILERS	\$ 150.00	9724
485.01	BUS LINE HAULING PASSENGERS	\$ 100.00	485.01
9525	BUS STATION ANY PERSON, FIRM, OR CORPORATION LOCATED IN THE CITY OF CAMDEN OPERATING A BUS TERMINAL OR STATION TO TRANSPORT PASSENGERS, PROPERTY OR EXPRESS.	\$ 100.00	485
9577	CABINET MAKERS	\$ 175.00	314
811.04	CAR WASH - INCIDENTAL BUSINESS	\$ 100.00	811.04
9578	CAR WASH & DETAILING	\$ 125.00	811
9606	CAR WASH/TIRE REPAIR	\$ 200.00	911
9820	CAR WASH: PRINCIPLE BUSINESS	\$ 125.00	811
9582	CASH BOND FOR CLEANUP	\$ 700.00	711
9152	CATERERS <i>Must Provide Board Certification: Department of Health Permit</i>	\$ 125.00	722

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
9615	CELLULAR SERVICES	\$ 250.00	513
9579	CERAMICS & POTTERY	\$ 100.00	339
9580	CHARGE & BILLING SERVICE	\$ 125.00	561
9049	CHEMICAL MANUFACTURING	A	325
9134	CHIROPRACTORS EACH Must Provide Board Certification: Chiropractic Examiners Board	\$ 250.00	621
9726	CIGARETTES/MERCHANDISE PROMO	\$ 100.00	9726
9581	CIRCUS, CARNIVAL, MUSEUM, AMUSEMENTS PER DAY MUST ALSO PURCHASE 9582	\$ 250.00	711
9784	CLEANING SERVICE	\$ 125.00	9784
9072	CLOTHING & ACCESSORIES	A	448
9518	CLUB LIQUOR PRIVATE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 1,600.00	722
9872	COFFEE SHOP Must Provide Board Certification: Department of Health Permit	\$ 100.00	72221
9583	COLD STORAGE	\$ 100.00	999
9697	COMMERCIAL EQUIPMENT RENTALS	\$ 100.00	9697
9584	COMMERICAL FERTILIZER/DEALER	\$ 125.00	325
523.01	COMMISSION BROKERS - MERCHANTS OR BROKERS-WHETHER BY SAMPLE OR OTHERWISE	\$ 100.00	523.01
312.01	COMMON CARRIER LIQUOR RETAIL Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 150.00	312
513	COMMUNITY ANTENNA TELEVISION SYSTEM	\$ 100.00	513
711.03	COMPANY SHOWING UNDER CANVAS PER DAY EXCEPT CIRCUS AND DOG AND PONY SHOWS	\$ 100.00	711.03
9055	COMPUTER & ELECTRONIC REPAIR	\$ 150.00	334
9122	COMPUTER PROGRAMMER	\$ 300.00	541
9655	CONCRETE MANUFACTURING	A	327
235.00	CONTRACTOR - ELECTRICAL - IN CITY Must Provide Board Certification: Alabama Electrical Contractors Board	\$ 175.00	238
235.07	CONTRACTOR - ELECTRICAL - NOT IN CITY Must Provide Board Certification: Alabama Electrical Contractors Board	\$ 175.00	238
235.01	CONTRACTOR - GENERAL - IN CITY Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$ 225.00	238
233.00	CONTRACTOR - GENERAL - NOT IN CITY Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$ 225.00	238
235.04	CONTRACTOR - INDIVIDUAL WORKMAN	\$ 100.00	238
235.03	CONTRACTOR SUB - IN CITY	\$ 100.00	238
235.02	CONTRACTOR SUB - NOT IN CITY	\$ 100.00	238
9699	CONTRACTOR, COMM. REPL/AIR FIL	\$ 100.00	238
9668	CONTRACTOR, DIRT HAULING	\$ 175.00	238
9674	CONTRACTOR, ELECTRICAL LIGHTING	\$ 100.00	238

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
9529	CONTRACTOR, ELECTRICIAN: INDIVIDUAL Must Provide Board Certification: Alabama Electrical Contractors Board	\$ 100.00	235
9692	CONTRACTOR, FLOORING	\$ 225.00	238
9689	CONTRACTOR, LANDSCAPING	\$ 225.00	238
9632	CONTRACTOR, PAVING	\$ 175.00	238
9717	CONTRACTOR, PLUMBING/GAS FITTER Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$ 175.00	238
9659	CONTRACTOR, ROOFING Must Provide Board Certification: Home Builders Licensure Board	\$ 175.00	238
9660	CONTRACTOR, SPRINKLE SYSTEMS	\$ 175.00	238
9020	CONTRACTORES, TILE & MARBLE	\$ 100.00	238
9642	CONTRACTORS HEATING & AIR Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$ 180.00	238
9688	CONTRACTORS SIGN INSTALLATION	\$ 225.00	238
9501	CONTRACTORS, BLDG EQUIP & INST	A	238
9030	CONTRACTORS, BLDG, MECHANICAL	\$ 225.00	238
9021	CONTRACTORS, CARPENTRY	\$ 175.00	238
9024	CONTRACTORS, CONCRETE	\$ 100.00	238
9656	CONTRACTORS, DRYWALL & INSULATION	\$ 175.00	238
9028	CONTRACTORS, EXCAVATION	\$ 225.00	238
9027	CONTRACTORS, GLASS, GLAZING	\$ 225.00	238
9014	CONTRACTORS, HEAVY (ITINERANT)	\$ 100.00	238
9032	CONTRACTORS, ITINERANT	\$ 225.00	238
9018	CONTRACTORS, MASONRY & STONE	A	238
9031	CONTRACTORS, NON-GENERAL	\$ 225.00	238
9016	CONTRACTORS, PAINT	\$ 100.00	238
9023	CONTRACTORS, ROOFING, SIDING	\$ 100.00	238
9026	CONTRACTORS, STRUCTURAL STEEL	\$ 225.00	238
9502	CONTRACTORS, WATER WELL DRILLING	\$ 225.00	238
9025	CONTRACTORS, WELL, IRRIGATION	\$ 225.00	238
9029	CONTRACTORS, WRECKING & DEMOLITION	\$ 225.00	238
9648	CONTRACTORS/ WINDOWS & DOORS	\$ 225.00	238
9093	COURIERS	A	492110
9108	CREDIT /INCOME TAX	\$ 150.00	522
9871	CREDIT CARD PROCESSING SERVICE	\$ 130.00	9871
9685	DATA PROCESSING/ PAYROLL SERVICE	\$ 100.00	9685
624.01	DAY CARE CENTERS WHERE LESS THAN SIX CHILDREN ARE KEPT ON A REGULAR BASIS AND FOR WHICH A CHARGE IS MADE FOR KEEPING THE CHILDREN Must Provide Board Certification: Department of Human Resources	\$ 100.00	624.01

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
624	DAY CARE CENTERS WHERE MORE THAN SIX CHILDREN ARE KEPT ON A REGULAR BASIS AND FOR WHICH A CHARGE IS MADE FOR KEEPING THE CHILDREN Must Provide Board Certification: Department of Human Resources	\$ 150.00	624
423	DEALER IN GOODS OF MERCHANDISE - WHOLESALE (NOT MAINTAINING A PLACE OF BUSINESS IN THE CITY OF CAMDEN, BUT SELLING GOODS OR MERCHANDISE THEREIN AND DELIVERING SAME BY MEANS OTHER THAN A COMMON CARRIER	\$ 200.00	423
453.1	DEALER IN GOODS OF MERCHANDISE- RETAIL UNLESS COVERED BY ANY OTHER CATEGORY	\$ 200.00	453.1
9613	DEER PROCESSING	\$ 100.00	711
999999.99	DELIVERY – BUSINESS LOCATED INSIDE OF CITY LIMITS	V	999
999999.98	DELIVERY – BUSINESS LOCATED OUTSIDE OF CITY LIMITS	V	999
9133	DENTISTS Must Provide Board Certification: Board of Dental Examiners of Alabama	\$ 300.00	621
9532	DETECTIVE AGENCIES OR OPERATORS	\$ 100.00	999
9528	DOCTOR: EACH RESIDENT Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$ 300.00	621
9153	DRINKING ESTABLISHMENT Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 650.00	722
910.04	DRINKS AND FOOD PER MACHINE	\$ 5.00	910.04
9611	DRUG COMPANY/ PHARMACY Must Provide Board Certification: Pharmacy Board	\$ 200.00	235
9131	EDUCATIONAL SERVICES	A	611699
9530	ELECTRIC MOTOR REPAIRS	\$ 100.00	235
9603	ELECTRICAL SUPPLIES	A	235
9066	ELECTRONIC & APPLIANCE STORE	A	453
453.03	ELECTRONIC SUPPLIES WHOLESALE	B	453.03
9710	ELEVATORS SALES & SERVICE	\$ 100.00	9710
9120	ENGINEER: EACH Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$ 250.00	541
441115	ENGINES/MACHINERY/AGRICULTURE IMPLEMENTS	A	441115
9776	ENTERTAINMENT	\$ 100.00	9776
9827	EVENT PLANNER	\$ 100.00	561990
9533	EXPRESS COMPANIES DOING BUSINESS IN THE CITY AND ENGAGED IN CARRYING FREIGHT TO AND FROM CAMDEN AND TO AND FROM OTHER POINTS IN THE STATE	\$ 200.00	484
9682	EXPRESS COMPANIES/FREIGHT	\$ 200.00	9682
561	EXTERMINATORS - IN THE CITY Must Provide Board Certification: Department of Agriculture and Industries	\$ 175.00	561

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
561.01	EXTERMINATORS - NOT IN THE CITY Must Provide Board Certification: Department of Agriculture and Industries	\$ 175.00	561.01
9000	FARM EQUIPMENT & SUPPLIES	\$ 150.00	421
9534	FEED MILLS	\$ 150.00	311
9616	FENCE COMPANY	\$ 100.00	812
522.01	FINANCE COMPANIES - CONDITIONAL SALES CONTRACTS, DRAFTS, ACCEPTANCES, ETC. DEALERS - EACH PERSON ENGAGED IN DISCOUNTING OR BUYING CONDITIONAL SALES CONTRACTS, DRAFTS, ACCEPTANCES, NOTES, OR MORTGAGES OR PERSONAL PROPERTY SHALL PAY AN ANNUAL LICENSE.	\$ 500.00	522.01
9527	FINANCIAL/LEGAL SERVICE/PROFESSIONAL-INSTRUCTIONAL - NOT INCLUDING BANKS OR ATTORNEYS	\$ 300.00	551
9535	FIREWORK STAND	\$ 150.00	711
9537	FISH & OYSTERS AND FROZEN FOOD TRUCK WHOLESALE OR RETAIL Must Provide Board Certification: Department of Health Permit	\$ 100.00	454
9003	FISHING & HUNTING	A	114119
9536	FLORISTS	A	453
9620	FLOWER SHOP	\$ 50.00	235
9068	FOOD & BEVERAGE STORES	A	445120
9033	FOOD MANUFACTURING	A	311991
9661	FOOD PRODUCTS	\$ 100.00	9661
9538	FOOD SERVICE CONTRACTORS Must Provide Board Certification: Department of Health Permit	\$ 300.00	722
9002	FORESTRY	A	113110
9158	FORTUNE TELLER	\$ 250.00	812
9630	FREIGHT BROKER	\$ 100.00	812
9113	FUNDS, TRUSTS, OTHER AGENCIES	A	525990
9065	FURNITURE	A	442110
9058	FURNITURE MANUFACTURING	A	337129
999.02	GARBAGE / WASTE DISPOSAL	A	999.02
9539	GARBAGE/ TRANSFER STATION	\$ 700.00	999
221.05	GAS / BUTANE / PROPANE AND/OR LIQUEFIED PETROLEUM INCLUDING APPLIANCE SALES/SERVICE AND LOCATED IN THE CITY	\$ 400.00	221.05
221.06	GAS / BUTANE / PROPANE AND/OR LIQUEFIED PETROLEUM INCLUDING APPLIANCE SALES/SERVICE AND NOT LOCATED IN THE CITY OF CAMDEN	\$ 400.00	221.06
9541	GAS ONLY NO APPLIANCES	\$ 150.00	221
9071	GASOLINE OR FUEL OIL WHOLESALE	A	422
9074	GENERAL MERCHANDISE STORES	A	452990
9618	GIFT COMPANY	\$ 200.00	423
9542	GLASS COMPANIES	\$ 150.00	999

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
9770	HEALTH CARE PROVIDER	\$ 200.00	9770
9070	HEALTH CARE STORES	A	446110
9543	HEALTH SPA/GYM	\$ 150.00	451
9544	HOME HEALTH/HOSPICE/THERAPY	\$ 300.00	621
9138	HOSPITALS	\$ 300.00	622
9545	ICE CREAM MANUFACTURERS Must Provide Board Certification: Department of Health Permit	\$ 100.00	311
9546	ICE VENDERS	\$ 150.00	910
9102	INFORMATION SERVICES	A	519190
9588	INSIDE MERCHANTS	\$ 200.00	453
9715	INSTALLING ALARM SERVICES	\$ 200.00	9715
9732	INSTALLING FIRE EXTINGUISHERS	\$ 200.00	9732
9111	INSURANCE, ALL OTHER	state regulated	524
9110	INSURANCE, FIRE & MARINE	state regulated	524
9547	INTERIOR DECORATING	\$ 100.00	541
9511	ITINERANT DEALER/BAKERY/PRODUCE/DELI	\$ 350.00	100
9548	ITINERANT REPAIR SERVICE	\$ 100.00	811
999.04	ITINERANT TRADER IN TREES/PLANTS/SHRUBS	\$ 100.00	999.04
561.04	JANITORIAL CARPET CLEAN ONLY	\$ 125.00	561.04
9129	JANITORIAL SERVICE	\$ 125.00	561
561.02	JANITORIAL SUPPLIES	A	561.02
9686	LANDSCAPING DESIGN	\$ 100.00	9686
9505	LANDSCAPING SERVICES	\$ 125.00	999
9553	LAUNDROMAT	\$ 125.00	453
812332.02	LAUNDRY AND/OR DRY CLEANING - ANY OUTSIDE LAUNDERING/PICK UP & DELIVERY FROM OWN TRUCKS	\$ 150.00	812332
9551	LAUNDRY AND/OR DRY CLEANING - LOCAL	\$ 150.00	812332
9549	LAWN CARE /CUT GRASS/TRIM ONLY	\$ 100.00	999
9673	LEASING EQUIPMENT	\$ 100.00	9673
9044	LEATHER MANUFACTURING	A	316993
9607	LOAN AGENT	\$ 300.00	551
312.02	LOUNGE LIQUOR NO RESTAURANT Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 1,100.00	312
9516	LOUNGE LIQUOR/PACKAGE STORE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 1,100.00	312
9598	LUMBER \ PLYWOOD DEALERS	\$ 200.00	421
9554	LUMBER BROKER WHOLESAL	\$ 150.00	421
9054	MACHINERY MANUFACTURING	A	333990
9126	MANAGMENT COMPANIES	A	551990
312.03	MANUFACTURER (ALCOHOL) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 300.00	312
313	MANUFACTURERS	\$ 400.00	313

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
422.01	MARINE AND INDUSTRIAL SUPPLIES WHOLESALE	B	422.01
9675	MARKETING CONSULTANT	\$ 100.00	9675
9640	MASSAGE THERAPY	\$ 300.00	641
9628	MEDICAL CLINIC	\$ 300.00	541
9644	MEDICAL EQUIPMENT & SUPPLIES	\$ 200.00	96444
9721	MERCHANT RETAIL	\$ 200.00	454
9053	METAL FABRICATION	A	33299
9006	MINING	A	212299
9007	MINING SUPPORT SERVICES	A	213112
9059	MISC. MANUFACTURING	A	339999
9076	MISCELLANEOUS RETAILERS	A	453220
9629	MOBILE HOME & TRAILER SALES	C	999
9555	MONUMENT/ MARBLE DEALERS	\$ 100.00	999
721.02	MOTELS	D	721.02
9063	MOTOR VEHICLE ACCESSORIES & PARTS	A	441310
9634	MOVIE PICTURE SHOW/THEATER INDOOR	\$ 150.00	713
9556	MOVIE PICTURE/THEATER DRIVE IN	\$ 100.00	713
9144	MUSEUMS	A	712110
9599	NAIL SHOP	\$ 200.00	812
511	NEWSPAPERS AND MAGAZINES	A	511
910.06	NEWSPAPERS STANDS	\$ 10.00	910.06
9051	NONMETALLIC MANUFACTURING	A	327331
9704	NON-STORE RETAILER	\$ 100.00	9704
9082	NON-STORE, ITINERANT PEDDLER	\$ 500.00	454392
9079	NON-STORE, LOCAL PEDDLER -WK	\$ 25.00	454391
9078	NON-STORE, LOCAL PEDDLER-DAY	\$ 10.00	454391
9080	NON-STORE, LOCAL PEDDLER-MO	\$ 50.00	454391
9081	NON-STORE,LOCAL PEDDLER-YR	\$ 100.00	454391
453.05	NURSERY TRUCK STAND	\$ 100.00	453.05
9557	NURSEY/PLANTS/SHRUBS/GREENHOUSE	\$ 100.00	422
9139	NURSING CARE	\$ 300.00	621
9140	NURSING HOME Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	\$ 300.00	621
9558	OFFICE SUPPLIES /SALES / SERVICE	\$ 100.00	999
999.13	OFFICE SUPPLIES /SALES / SERVICE- NOT LOCATED IN THE CITY	\$ 175.00	999.13
9005	OIL & GAS EXTRACTION	A	211111
9813	ONLINE RETAIL SALES	\$ 100.00	9813
621111	OPHTHALMOLOGIST Must Provide Board Certification: Optometry Board	\$ 300.00	621111
541.06	OPTICIAN	\$ 175.00	541.06

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
	Must Provide Board Certification: Optometry Board		
9504	OPTOMETRISTS Must Provide Board Certification: Optometry Board	\$ 300.00	541
9042	OTHER MANUFACTURING	A	314129
9136	OUTPATIENT CARE CENTERS	\$ 250.00	621
9662	OUTSIDE MERCHANT	\$ 200.00	9662
9069	PACKAGE STORES Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 325.00	445310
311.04	PACKING PLANT - ITINERANT FROM TRUCK	\$ 200.00	311.04
311.05	PACKING PLANT - MEAT PROCESSING Must Provide Board Certification: Department of Health Permit	\$ 200.00	311.05
9559	PACKING PLANT: LOCATED IN CITY	\$ 200.00	311
9107	PAWN SHOP	A	522298
9157	PERSONAL SERVICES	A	812119
9876	PET SHOP AND SUPPLIES	\$ 130.00	812910
9048	PETROLEUM & COAL MFG	A	324199
9621	PETROLEUM & OIL COMPANY	\$ 275.00	324
9617	PHARMACY/MERCHANT	\$ 200.00	453
9730	PHOTO RESTORATION AND SERVICES	\$ 100.00	119
9123	PHOTOGRAPHER/STUDIO	\$ 150.00	541
541.08	PHOTOGRAPHERS ITINERANT	\$ 150.00	541.08
9646	PHYSICAL THERAPY	\$ 300.00	9646
811490	PIANO / ORGAN TUNER ANNUALLY	A	811490
811490.01	PIANO / ORGAN TUNER PER WEEK	Exempt	811490
321	PLANING MILL	\$ 100.00	321
9050	PLASTIC & RUBBER MFG	A	326291
9719	PRESSURE WASHING HOME/BUSINESS	\$ 125.00	9719
9052	PRIMARY METAL MANUFACTURING	A	331521
9735	PRINTING SHOP/PUBLISHING	\$ 100.00	323
9604	PRODUCE STAND	\$ 100.00	312
9125	PROFESSIONAL SERVICES, OTHER	\$ 300.00	541
9638	PUBLIC HAULING/ PRINCIPAL BUSINESS	\$ 100.00	811
9095	PUBLISHING INDUSTRIES	A	511
9084	RAIL TRANSPORTATION	state regulated	482110
482111	RAILROAD COMPANIES HAVING AN OFFICE RUNNING CARS INTO THE CITY FOR THE BUSINESS DERIVED FROM THE TRANSPORTING FREIGHT AND PASSENGERS TO AND FROM CAMDEN.	\$ 250.00	482111
9114	REAL ESTATE AND/OR APPRAISAL BUSINESS/TITLE SEARCH	\$ 200.00	531
999.15	RECYCLING Must Register With The Alabama Criminal Justice Information Center (ACJIC)	\$ 200.00	999.15

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
9708	REHAB & FITNESS CENTER	\$ 300.00	9708
9115	RENTAL & LEASING, AUTO, TRUCK	\$ 200.00	532
9116	RENTAL & LEASING, MOVIES	\$ 100.00	532
532	RENTAL AND/OR LEASING: PRINCIPAL BUSINESS - EACH PERSON FIRM OR CORPORATION ENGAGED IN RENTING AND/OR LEASING PERSONAL PROPERTY TO OTHERS. (WAREHOUSE/MINI STORAGE/APARTMENTS/ETC.)	E	532
9837	RENTAL/LEASING STORAGE SHEDS	\$ 200.00	9837
9156	REPAIR & MAINTENANCE, APPLIANCES/OFFICE EQUIPMENT/OTHER	A	811
9154	REPAIR & MAINTENANCE, AUTOMOBILE	\$ 200.00	811
9155	REPAIR & MAINTENANCE, ELECTRICAL	\$ 175.00	811
9151	RESTAURANT LIMITED SERVICE Must Provide Board Certification: Department of Health Permit	A	722
9517	RESTAURANT LIQUOR RETAIL Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 325.00	722
9564	RESTAURANT SUPPLIES	\$ 200.00	422
9150	RESTAURANT, FULL SERVICE Must Provide Board Certification: Department of Health Permit	A	722
9610	RESTAURANT/LOUNGE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must Provide Board Certification: Department of Health Permit	\$ 220.50	422
9805	RETAIL SALES	\$ 200.00	9657
9657	RETAIL SALES, SOFTWARE & SUPPLIES	\$ 200.00	9657
9654	RETIREMENT BOAT LAUNCH FEE	\$ 10.00	9654
444.01	ROOFING AND SHEET METAL - NOT LOCATED IN THE CITY	\$ 175.00	238
9565	ROOFING AND SHEET METAL LOCATED IN CITY	\$ 175.00	238
9751	RV PARK	\$ 100.00	721211
9590	SALES	\$ 100.00	422
9595	SALES & DELIVERY	\$ 200.00	422
9764	SALES & REPAIR SERVICE	\$ 100.00	9764
9711	SALES, ELECTRIC WHEELCHAIRS	\$ 100.00	9711
9709	SALES, LEASE & RENTAL	\$ 100.00	9709
9677	SALES, RENTAL FAX & COPIER MAC	\$ 175.00	9677
9703	SATELLITE DISH INSTALL. SERVICE	\$ 200.00	9703
9105	SAVINGS & LOAN	\$ 125.00	522
9106	SAVINGS & LOAN, BRANCH OR ATM	state regulated	522
9684	SEAFOOD SALES Must Provide Board Certification: Department of Health Permit	\$ 100.00	9684
9633	SECURITY SERVICES	\$ 200.00	484
9109	SECURITY, COMMODITY BROKERS	A	523999
315	SEWING MACHINE COMPANIES EACH - IN CITY	\$ 100.00	315

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
315.01	SEWING MACHINE COMPANIES EACH - NOT LOCATED IN THE CITY	\$ 100.00	315.01
9568	SHOE SHOP	\$ 100.00	453
9092	SIGHTSEEING	A	487990
453.09	SIGNS - (ELECTRICAL DISPLAYS)	\$ 125.00	453.09
453.08	SIGNS - (PAINTERS & SUPPLIERS)	\$ 125.00	453.08
713.04	SKATING RINK	\$ 100.00	713.04
9141	SOCIAL ASSISTANCE	A	624110
454.03	SOLICITING SUBSCRIPTIONS / NEWSPAPERS / MAGAZINES - PER DAY	\$ 25.00	454.03
454.04	SOLICITING SUBSCRIPTIONS / NEWSPAPERS / MAGAZINES - PER WEEK	\$ 75.00	454.04
9143	SPECIAL EVENTS	A	711310
312.04	SPECIAL EVENTS RETAIL <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$ 1,000.00	312
312.05	SPECIAL RETAIL 30 DAYS OR LESS <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$ 500.00	312
312.06	SPECIAL RETAIL 30 DAYS OR MORE <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$ 1,000.00	312
9073	SPORTING GOODS & HOBBIES	\$ 200.00	451
525.01	STOCK-BANKRUPT OR FIRE DAMAGED DEALER	\$ 300.00	525.01
9567	STOCKS & BONDS BROKERS	\$ 200.00	525
221.08	STORAGE AND DISTRIBUTION FACILITIES ONLY	\$ 200.00	221.08
9121	SURVEYOR <i>Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board</i>	\$ 200.00	541
9037	TABLE WINE, OFF PREMISE <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$ 75.00	312
9809	TATTOOS SERVICE	\$ 100.00	9809
9101	TELECOM, RESELLERS OF SERVICE	\$ 250.00	513
9693	TELECOMMUNICATION EQUIPMENT	\$ 150.00	9693
561.05	TELEPHONE ANSWERING SERVICE	\$ 100.00	561.05
513.01	TELEPHONE COMPANIES LOCAL EXCHANGE	state regulated	513.01
513.04	TELEPHONE COMPANIES LONG DISTANCE	state regulated	513.04
454.02	TELEPHONE DIRECTORIES (SOLICITING ADS AND ADVERTISING)	\$ 175.00	454.02
9100	TELEPHONE-CELLULAR SERVICE	A	517212
9790	TEMP SERVICE	\$ 100.00	9790
9041	TEXTILE MANUFACTURING	A	313112
9639	THERAPEUTIC MESSAGE	\$ 300.00	621
9592	TIMBER PROCUREMENT	\$ 250.00	541
9714	TOWERS/CELLULAR SERVICES PROVIDER	\$ 150.00	9714
9836	TOWING SERVICE	\$ 150.00	9836
9752	TRAILER PARK RENTAL	\$ 100.00	531

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
9057	TRANSPORTATION MANUFACTURING	A	336112
9091	TRANSPORTATION, # OF TAXIS	A	485321
9089	TRANSPORTATION, BUS TERMINALS	state regulated	485114
9088	TRANSPORTATION, CHARTER	A	485113
9090	TRANSPORTATION, TAXIS & LIMO	A	485320
9718	TRANSPORTING VEHICLES	\$ 100.00	9718
561.06	TRAVEL AGENCY	\$ 100.00	561.06
9550	TREE SURGERY	\$ 100.00	999
9087	TRUCK TERMINAL	state regulated	484230
9086	TRUCK TRANSPORTATION	A	484110
9165	UNCLASSIFIED BUSINESS SERVICES	A	999111
9166	UNCLASSIFIED PERSONAL SERVICES	A	999222
9569	UNDERTAKERS/FUNERAL HOME Must Provide Board Certification: Board of Funeral Services	\$ 300.00	812
811.07	UPHOLSTERY/FURNITURE REPAIR	\$ 100.00	811.07
9075	USED MERCHANDISE STORES	A	453310
9008	UTILITIES - ELECTRIC	state regulated	221
9009	UTILITIES - NATURAL GAS	state regulated	221
9010	UTILITIES - WATER, SEWAGE	state regulated	221
9124	VETERINARIAN Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$ 300.00	541
9570	VETERINARY SURGEON EACH Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$ 300.00	541
9094	WAREHOUSING & STORAGE	\$ 150.00	493110
9571	WASTE GREASE & OIL	state regulated	811
9130	WASTE MANAGEMENT	A	562998
9085	WATER TRANSPORTATION	A	483212
811.09	WELDER ITINERANT	\$ 175.00	811.09
9573	WELDING SHOP	\$ 175.00	811
312.07	WHOLESALE BEER ONLY	\$ 275.00	312
9612	WHOLESALE DELIVERY	\$ 375.00	812
9671	WHOLESALE DISTRIBUTOR, SUPPLIES	\$ 200.00	9671
200.00	WHOLESALE MERCHANTS/IN CITY	B	200
9046	WHOLESALE PAPER PRODUCTS	\$ 175.00	322
9574	WHOLESALE TOBACCO PRODUCTS	\$ 250.00	422
9680	WHOLESALE TRADE	\$ 200.00	9680
312.08	WHOLESALE WINE ONLY	\$ 275.00	312
9060	WHOLESALE, DURABLE GOODS	\$ 200.00	453
9637	WHOLESALE, NON-DURABLE GOODS	\$ 200.00	453
312.09	WHOLESALE LIQUOR	\$ 600.00	312

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	NAICS
9678	WINE, OFF PREMISES Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 75.00	312
9036	WINE, ON/OFF PREMISE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 75.00	312
9889	WIRELESS TELECOMMUNICATION	\$ 130.00	517210
9045	WOOD MANUFACTURING/SAWMILLS	\$ 250.00	321
9572	WOOD YARDS/PULP TIMBER	\$ 250.00	541

Calculation Information

Schedule "A"

More		Less
Than	but	Than

\$ 0	99,999.99	100		
100,000	199,999.99	129 +	1.03 per M in excess of	100,000
200,000	299,999.99	175 +	.88 per M in excess of	200,000
300,000	399,999.99	220 +	.83 per M in excess of	300,000
400,000	499,999.99	275 +	.81 per M in excess of	400,000
500,000	599,999.99	300 +	.79 per M in excess of	500,000
600,000	999,999.99	325 +	.77 per M in excess of	600,000
700,000	799,999.99	350 +	.75 per M in excess of	700,000
800,000	899,999.99	375 +	.73 per M in excess of	800,000
900,000	999,999.99	500+	.71 per M in excess of	900,000
1,000,000	1,099,999.99	550+	.69 per M in excess of	1,000,000
1,100,000	1,199,999.99	600 +	.67 per M in excess of	1,100,000
1,200,000	1,299,999.99	650+	.65 per M in excess of	1,200,000
1,300,000	1,399,999.99	700+	.63 per M in excess of	1,300,000
1,400,000	1,499,999.99	750+	.61 per M in excess of	1,400,000
1,500,000	1,999,999.99	800+	.60 per M in excess of	1,500,000
2,000,000	2,499,999.99	850+	.59 per M in excess of	2,000,000
2,500,000	2,999,999.99	900+	.58 per M in excess of	2,500,000
3,000,000	3,499,999.99	950 +	.56 per M in excess of	3,000,000
3,500,000	3,999,999.99	1,000 +	.54 per M in excess of	3,500,000
4,000,000	4,999,999.99	1,000 +	.52 per M in excess of	4,000,000
5,000,000	5,999,999.99	1,000 +	.50 per M in excess of	5,000,000
6,000,000	7,999,999.99	1,000 +	.48 per M in excess of	6,000,000
8,000,000	10,999,999.99	1,000 +	.46 per M in excess of	8,000,000
11,000,000	13,999,999.99	2,000 +	.44 per M in excess of	11,000,000
14,000,000	57,999,999.99	3,000 +	.42 per M in excess of	14,000,000
58,000,000	91,999,999.99	4,000 +	.38 per M in excess of	58,000,000
92,000,000	Over92MM	5,000 +	.30 per M in excess of	92,000,000

Schedule "B"

Wholesale Merchants/In City: \$100.00
 Gross annual sales up to \$100,000.00
 Plus an amount equal to 3/80 of 1% upon all such receipts in excess of \$100,000.00 not to exceed \$2,000,000.00
 Plus an additional amount equal to 1/250 of 1 % upon all such receipts in excess of \$2,000,000.00.

Schedule "C"

Gross Receipts up to \$100,000 \$125.00
 Plus 1/30 of 1% on all receipts over \$100,000

Schedule "D"

Less than 10 units	\$125
Plus	\$ 9.00 per unit

Schedule "E"

1 to 9	\$100.00
10 or more	\$150.00

Schedule "F"

up to \$100,000.00	\$200.00
\$100,000.00 to \$250,000.00	\$375.00
\$250,000.00 to \$1,000,000.00	\$400.00
Plus 1/30 of 1%(x.0333) on all receipts over \$1,000,000	

Schedule "R"

Insurance Companies

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

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

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

Schedule "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).