

Town of Carolina (9179)
Business License Fee Schedule
including General Information/FAQs



**Thank you for doing business in
the Town of Carolina.**

All businesses operating in the city limits or police jurisdiction of the Town of Carolina 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.
- 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 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. 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
Website: 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
721.01	Flat	Accommodations – bed and breakfast inns and services	\$100.00
721.00	Flat	Accommodations – hotels, motels and similar facilities	\$100.00
721.03	Flat	Accommodations – rooming houses and boarding houses	\$100.00
721.02	Flat	Accommodations – trailer parks, RV parks, and travel parks	\$100.00
541.01	Flat	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$100.00
926.00		Administration of Economic programs	
924.00		Administration of Environmental Quality Programs	
925.00		Administration of housing, urban, comm..	
923.00		Administration of human resource programs	
561.03	Flat	Administrative services – answering, employment, office, sec., travel	\$100.00
524.02	Flat	Agent Office – administration of third parties, pension funds, annuities, etc	\$100.00
115.00	Flat	Agriculture support – cotton gins, farm mgt, post-harvest activities	\$100.00
481.00	Flat	Air transportation – airline tickets, shipping, freight, charters service	\$100.00
312.05	Flat	Alcohol – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
621.02	Flat	Ambulance – ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	\$100.00
713.00	Flat	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	\$100.00
112.00	Flat	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	\$100.00
315.00	Flat	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	\$100.00
335.00	Flat	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	\$100.00
541.02	Flat	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$100.00
711.00	Flat	Arts and sports – dance, musical, teams, tracks, promoters, agents	\$100.00
541.00	Flat	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$100.00
522.01	State Law	Bank Branch or ATM – not main office of bank	L
522.00	State Law	Bank Main Office – not branch location or ATM	L
312.01	Flat	Beer – off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312.02	Flat	Beer – on premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
312.04	Flat	Beer & Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
312.00	Flat	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	\$100.00
512.01	Flat	Broadcasting – radio and television stations	\$100.00
444.00	Flat	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery,	\$100.00
910.02	Flat	Category for number of – amusement devices and/or games	\$100.00
920.00	Flat	Category for number of – employees as a basis for calculating license	\$100.00
910.01	Flat	Category for number of – pool tables	\$100.00
930.00	Flat	Category for number of – square feet used for calculating license amount	\$100.00
910.00	Flat	Category for number of – vending machines for all types vending	\$100.00
722.02	Flat	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health Permit	\$100.00
325.00	Flat	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	\$100.00
541.05	Flat	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$100.00
448.00	Flat	Clothing & accessories – men, women, children, infant, shoe, jewelry	\$100.00
334.00	Flat	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	\$100.00
541.09	Flat	Computer Programmer – individual and/or professional firm license	\$100.00
236.00	Flat	Contractors – general contractors, comm. bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$100.00
237.00	Flat	Contractors – heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$100.00
237.01	Flat	Contractors – specialty trade – building equipment & mechanical install	\$100.00
238.06	Flat	Contractors – specialty trade – carpentry contractors	\$100.00
238.09	Flat	Contractors – specialty trade – concrete contractors	\$100.00
238.04	Flat	Contractors – specialty trade – drywall, acoustical & insulation	\$100.00
238.02	Flat	Contractors – specialty trade – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$100.00
238.13	Flat	Contractors – specialty trade – excavation and site development	\$100.00
238.07	Flat	Contractors – specialty trade – floor coverings/all types	\$100.00
238.12	Flat	Contractors – specialty trade – glass and glazing contractors	\$100.00
238.99	Flat	Contractors – specialty trade – heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$100.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
238.03	Flat	Contractors – specialty trade – masonry and stone contractors	\$100.00
238.01	Flat	Contractors – specialty trade – painting and wall covering	\$100.00
238.00	Flat	Contractors – specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$100.00
238.08	Flat	Contractors – specialty trade – roofing, siding & sheet metal	\$100.00
238.11	Flat	Contractors – specialty trade – structural steel erection	\$100.00
238.05	Flat	Contractors – specialty trade – tile, marble, terrazzo & mosaic	\$100.00
238.10	Flat	Contractors – specialty trade – water well drilling & irrigation	\$100.00
238.14	Flat	Contractors – specialty trade – wrecking and demolition	\$100.00
238.15	Flat	Contractors – specialty trades contractors- non-general & non-heavy	\$100.00
492.00	Flat	Couriers – couriers and local messengers, services, local delivery services	\$100.00
522.05	Flat	Credit services – companies and activities related to credit and mediation	\$100.00
999999.00	Gross	Delivery Inside City Limits	v
999999.01	Gross	Delivery Inside City Limits	v
541.04	Flat	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	\$100.00
722.03	Flat	Drinking Establishment – club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
611.00	Flat	Educational services – technical, computer, sports, services, business	\$100.00
443.00	Flat	Electronic & appliance store – household, radio, television, computers	\$100.00
541.07	Flat	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$100.00
561.00	Flat	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	\$100.00
111.00	Flat	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	\$100.00
114.00	Flat	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	\$100.00
445.00	Flat	Food & beverage stores – grocery, convenience store, markets	\$100.00
311.00	Flat	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	\$100.00
113.00	Flat	Forestry – logging, forestry, timber track operations, timber management	\$100.00
812.01	Flat	Fortune Teller or Clairvoyant – individual reader license	\$1,000.00
525.00	Flat	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	\$100.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
442.00	Flat	Furniture – furniture, home furnishings, stores, floor coverings, window	\$100.00
337.00	Flat	Furniture manufacturing – cabinets, office, household, beds, kitchen	\$100.00
447.00	Flat	Gasoline Retail - selling gasoline with or without convenience stores	\$100.00
452.00	Flat	General merchandise stores – department, warehouse clubs, superstores	\$100.00
446.00	Flat	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	\$100.00
621.00	Flat	HMO – medical centers and services	\$100.00
622.00	Flat	Hospitals – surgical, substance abuse, psychiatric, general care, special	\$100.00
519.00	Flat	Information services and data processing – providing, storing, processing, access to information	\$100.00
524.00	State Law	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11-51-120/123
524.01	State Law	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
561.01	Flat	Janitorial firm – janitorial cleaning services – individual or firm	\$100.00
561.02	Flat	Landscaping Services	\$100.00
316.00	Flat	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	\$100.00
333.00	Flat	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	\$100.00
551.00	Flat	Management companies – offices, enterprises, regional, corporate	\$100.00
332.00	Flat	Metal fabrication – cutlery, structural, ornamental, machine shop	\$100.00
212.00	Flat	Mining - (except for oil and gas) all related mining activities	\$100.00
213.00	Flat	Mining support services – for oil and gas mining activities, oil/gas wells	\$100.00
339.00	Flat	Miscellaneous manufacturing – Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	\$100.00
453.00	Flat	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	\$100.00
512.00	Flat	Motion pictures – theatres, videos, recording, drive-ins, sound studios	\$100.00
441.00	Flat	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	\$100.00
441.01	Flat	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ...– dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	\$100.00
712.00	Flat	Museums – museums and historical sites, zoos, botanical gardens, parks	\$100.00
327.00	Flat	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	\$100.00
454.01	Flat	Non-Store Retailer – peddlers license / local peddler	\$100.00
454.00	Flat	Non-store retailers – vending machine operators, direct selling, mail	\$100.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
		order	
623.00	Flat	Nursing care – residential care facility, day care, assisted living	\$100.00
623.01	Flat	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	\$100.00
211.00	Flat	Oil and gas extraction – natural gas liquid extraction, crude extraction	\$100.00
541.06	Flat	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$100.00
314.00	Flat	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	\$100.00
621.01	Flat	Outpatient Care Centers – all other types of services	\$100.00
445.01	Flat	Package Stores – selling beer, wine and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00 (plus schedule H)
322.00	Flat	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	\$100.00
485.01	State Law	Passenger transportation – bus terminals state regulated 37-3-33	37-3-33
485.02	Flat	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	\$100.00
485.00	Flat	Passenger transportation – charter and other vehicle transit services	\$100.00
485.03	Flat	Passenger transportation – number of buses, taxis, cabs, limousines, or buggies	\$100.00
522.04	Flat	Pawn Shop – whether title pawn or merchandise	\$100.00
812.04	Flat	Personal Services – hair, barber, beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$100.00
812.00	Flat	Personal Services – skin, diet, nail, tanning	\$100.00
812.03	Flat	Personal Services –funerals Must Provide Board Certification: Board of Funeral Services	\$100.00
324.00	Flat	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	\$100.00
541.10	Flat	Photographer – studios, portrait, commercial, services	\$100.00
541.03	Flat	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$100.00
326.00	Flat	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	\$100.00
331.00	Flat	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	\$100.00
323.00	Flat	Printing – screen, quick, digital, books, lithographic, handbills, comm.	\$100.00
541.12	Flat	Professional Services Not Elsewhere Classified – scientific, technical	\$100.00
511.00	Flat	Publishing industries except internet – newspaper, book, periodical, databases, software	\$100.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
482.00	State Law	Rail transportation – transportation, ticket offices, state regulated	11-51-124
531.00	Flat	Real estate – offices, agents, brokers, management, appraisers	\$100.00
532.00	Flat	Rental and leasing – auto, truck, trailer, RV, all tangible property	\$100.00
532.01	Flat	Rental and leasing – movie and video rental	\$100.00
811.02	Flat	Repairs and maintenance – all appliances, home & garden equipment	\$100.00
811.01	Flat	Repairs and maintenance – all electronic equipment	\$100.00
811.00	Flat	Repairs and maintenance – auto, paint/body, carwash, other vehicular	\$100.00
722.00	Flat	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health Permit	\$100.00
722.01	Flat	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	\$100.00
522.03	State Law	S&L Branch or ATM – not main office of S&L	L
522.02	State Law	Savings and Loans – not branch location or ATM	L
523.00	Flat	Securities, commodity – brokerage, portfolio, investment, other financial services	\$100.00
487.00	Flat	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	\$100.00
624.00	Flat	Social assistance – shelters, vocational, abuse, emergency	\$100.00
624.00	Flat	Social assistance –child care Must Provide Board Certification: Department of Human Resources	\$100.00
927.00		Space, research, and technology	
711.01	Flat	Special Events – promoter or activity – see schedule for rates	\$100.00
451.00	Flat	Sporting goods & hobbies – toy, fish, gun, books, games	\$100.00
541.08	Flat	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$100.00
517.02	Flat	Telecommunications – cellular and other wireless, paging	\$100.00
517.03	Flat	Telecommunications – resellers of service	\$100.00
517.00	State Law	Telecommunications – telephone local per 11-51-128	K
517.01	State Law	Telecommunications – telephone long distance per 11-51-128	K
313.00	Flat	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$100.00
336.00	Flat	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	\$100.00
484.00	Flat	Truck transportation – local, long-distance, freight, moving, and storage	\$100.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
484.01	State Law	Truck transportation – terminal – state regulated	37-3-33
999.00	Flat	Unclassified miscellaneous business services not elsewhere classified	\$100.00
999.01	Flat	Unclassified miscellaneous personal services not elsewhere classified	\$100.00
453.01	Flat	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	\$100.00
221.00	Gross	Utilities – electric power or light company	G
221.01	Gross	Utilities – natural gas company	G
221.02	Gross	Utilities – water, sewage treatment, steam, and other	G
541.11	Flat	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$100.00
493.00	Flat	Warehousing and storage – distribution, household, refrigerated, special	\$100.00
562.00	Flat	Waste management – companies, trucks, septic tanks, landfill, services	\$100.00
483.00	Flat	Water transportation – coastal, freight forwarders, inland, passenger	\$100.00
421.00	Flat	Wholesale trade – durable, vehicle, machinery, equipment, furniture	\$100.00
422.00	Flat	Wholesale trade – non-durable, wholesale gasoline distributor	\$100.00
422.01	Flat	Wholesale trade –non-durable, paper, apparel, grocery, beverages, dairy	\$100.00
312.03	Flat	Wine – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
321.00	Flat	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	\$100.00

Calculation Information

Schedule "G" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

Schedule "H" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	75.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

Schedule "K" - Telephones & Telecommunications

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

- A. Each person operating a telephone exchange in the Town and/or a long distance telephone service in the Town shall pay a license tax on a per capita basis as set forth in Section 11-51-128, *Code of Alabama 1975*.
- B. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the Town, or installing wires or other facilities for such purposes where the wires or facilities do *not* use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a **service provider**, and shall pay an amount equal to five percent (5%) of the gross revenue of the business transacted by such person in the Town for the preceding year.
- C. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the Town, or installing wires or other facilities for such purpose where the wires or facilities use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a **system owner**, and shall pay \$100 per year in addition to any franchise fees separately owed and paid as rent for the use of the public rights-of-way by such person in the Town for the preceding year.
- D. Each person who owns a wire line system that uses, crosses or otherwise occupies any portion of the public rights-of-way, but derives no revenue from the system within the city, shall be defined as a **transporter of services** and shall pay a fee of \$3.00 per foot per year for each foot of facilities that occupies, uses or crosses any portion of the public rights-of-way.

Schedule "L" - Banks / Savings & Loans

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$ 125.00

Schedule "M" - 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 1st) will increase by a 15% penalty due February 1st plus 1% interest. An additional 15% penalty will be due March 2nd 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

Email: bizlicensesupport@revds.com

Phone: 800.556.7274

Fax: 844.528.6529

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