

Town of Castleberry (9674)
Business License
Fee Schedule
including General Information/FAQs



Thank you for doing business in the Town of Castleberry

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

How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

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

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

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

General Information/FAQs

Certification Requirements

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

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

Gross Receipts, Definition of

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

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

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

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

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

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

Location Specific, Definition

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

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

New Business Information

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

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

Police Jurisdiction (PJ), Definition and Rate of

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

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

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

Fee schedule numbers in bold

1. **311611.00** Abattoir.....\$100.00
2. **519190.00** Abstractors: See Professions.
3. **541211.00** Accountant: See Professions. **Must Provide Board Certification: Public Accountancy Board.**
4. Adding Machines, Cash Registers, Typewriters, Calculating Machines or Business Machines of any kind:
454110.00 (a) Dealer or Distributor: See Merchant.
811212.00 (b) Repair: See Repair Shop.
5. Advertising, Commercial:
541810.02 (a) Vehicles on street with banners, float or cartoons where no other license is paid, per week.....\$50.00
541810.01 (b) Vehicles on street with banners, float or cartoons where no other license is paid, per day\$10.00
541810.03 (c) Outdoor Advertising--Persons owning, maintaining, painting, selling or leasing to others outdoor signs
or bulletin boards.....\$100.00
6. Agents:
425120.00 (a) Buyers, salespersons, or dealers who reside within the city and take orders for delivery of wares, articles
Of merchandise, products or services\$75.00
425120.01 (b) Transient or itinerant dealers, buying, selling/ taking orders for goods, wares or merchandise\$350.00
7. Air Conditioning:
238220.00 (a) Seller and/or installer of commercial air conditioning (**State Certification Required--Must Provide Board
Certification: Heating & Air Conditioning & Refrigeration Contractors Board**):.....\$150.00
423730.00 (b) Sales Only: See Merchant.
8. Alcoholic Beverages. Retail sale of: **Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)**
312120.00 (a) Beer, for off-premises consumption\$50.00
312120.01 (b) Beer, for on-premises consumption\$75.00
312120.02 (c) Lounge, liquor only\$400.00
312120.03 (d) Lounge, wine only\$75.00
312120.04 (e) Lounge, liquor and beer only.....\$475.00
312120.05 (f) Lounge, liquor, beer and wine.....\$550.00
(No Half Year Licenses. Not transferable)
9. **312120.06** Alcoholic Beverages, Whiskey: Dealers in whiskey permitted by state law to be sold, per year.....\$400.00
(No Half Year Licenses. Not transferable) **Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)**
10. **312120.07** Alcoholic Beverages, Malt and/or brewed, wholesale.....\$250.00
(No Half Year Licenses. Not transferable) **Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)**
11. **312120.08** Alcoholic Beverages. Retail table wine and retail package goods only. Each retailer of table wine (defined as
Wine containing not more than 14% alcohol by volume) who sells only for delivery to purchasers in original
packages, and not for consumption on the premises.\$150.00
(No Half Year Licenses. Not transferable) **Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)**
12. **312120.09** Alcoholic Beverages. Table wine, wholesale.
(a) Each wholesale dealer, processor, bottler, seller or distributor of table wine (defined as wine containing
not more than 14% alcohol by volume).....\$250.00
(No Half Year Licenses. Not transferable) **Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)**

(b) In addition thereto, such wholesaler shall pay a license tax equal to 5% of the total gross proceeds from
all table wines sold for resale in the city (and equal to 2 ½% of the total gross proceeds from all those sold
for resale outside the city limits but within the police jurisdiction of the city) during each month; the payment
of such additional license tax is to be made on or before the fifteenth day of the month next succeeding the month during which
the sales are made.
13. **813410.00** American Legion-AmVet-DAV-VFW. Any veterans' club associated with national organization.....\$200.00
14. **423990.15** Ammunition: See Merchant.
15. Amusement or Entertainment:
713110.00 (a) Amusement Parks or Permanent Recreational Areas.....\$250.00
711320.00 (b) Concerts, musicals, etc., each event.....\$100.00

16.	561421.00 Answering Service and/or Secretarial Service.....	\$75.00
17.	541310.00 Architect: See Professions. Must Provide Board Certification: Architects Registration Board.	
18.	541110.00 Attorney: See Professions. Must Provide Board Certification: Alabama State Bar.	
19.	Auctioneer:	
	561990.00 (a) Each per day	\$20.00
	561990.01 (b) Each per month.....	\$50.00
	561990.02 (c) Each per year	\$75.00
	Prohibited from using streets, Section 9-29	
20.	561990.15 Auction Sales of Merchandise: Each Event.....	\$100.00
	(This section shall not apply to stocks of goods sold in its entirety nor to sales under court of order, or other judicial process).	
21.	812320.00 Automatic Dry Cleaning.....	\$100.00
22.	811192.00 Auto Car Wash:	
	(a) One Washing Bay	\$35.00
	(b) Two Washing Bays	\$50.00
	(c) All over two washing bays, each	\$10.00
23.	Automobiles:	
	(a) Repairs:	
	811111.00 1. Automobile garage, not including sale or purchase of automobiles.....	\$100.00
	811111.01 2. Where maintained in connection with other licensed business.....	\$75.00
	(b) Paint Shop:	
	811111.02 1. When not in connection with other licensed business	\$100.00
	811111.03 2. Where maintained in connection with other licensed business.....	\$75.00
	326212.00 (c) Vulcanizing or retreading.....	\$100.00
	423130.00 (d) Tires, tubes, batteries, etc: See Merchant.	
	441110.00 (e) Each Dealer in both new and used cars Must Provide Board Certification: Rev Dept - Regulatory License	
	1. whose gross annual business is less than \$50,000.00.....	\$125.00
	2. whose gross annual business is \$50,000.00 or more and less than \$100,000.00.....	\$150.00
	3. whose gross annual business is \$100,000.00 or more but less than \$200,000.00.....	\$175.00
	4. whose gross annual business is \$200,000.00 or more but less than \$300,000.00.....	\$200.00
	5. whose gross annual business is \$300,000.00 or more.....	\$250.00
	(f) Storage:	
	493190.00 1. Alone; principal business.....	\$50.00
	493190.01 2. In connection with other related business.....	\$35.00
	(g) Service Stations:	
	447190.00 1. Each petroleum product pump.....	\$25.00
	447190.01 2. Where automobile repairs are made, repair license required. (See Automobile Repairs)	
	447110.15 3. Accessories sold at stations with gross sales less than \$20,000.00.....	\$25.00
	(Gross sales greater than \$20,000.00: See Merchant.)	
	(h) Upholstering and/or detailing:	
	811121.10 1. Alone; principal business.....	\$75.00
	811121.01 2. In connection with other related business.....	\$50.00
	(i) 441110.02 Transient or itinerant dealer. Having no place of business in the city.....	\$400.00
	(j) Automobiles for Hire:	
	485320.00 1. Taxi or limousine service: each (Requires approval by City Council)	\$50.00
	532112.00 2. Rental Agency: Auto, Truck or Trailer.....	\$75.00
24.	238190.00 Awnings: Manufacturing or Erecting.....	\$100.00
25.	424490.00 Bakery: Retail or Wholesale: See Merchant. Must Provide Board Certification: Department of Health	
26.	525920.00 Bankrupt, Close-out, Going out of Business, etc. Sale: Conducting, carrying on or engaging in the business of selling goods, wares or merchandise or other personal property, said sale being advertised as an insurance, bankrupt, insolvent, assignee executor, trustee, close out or going out of business sale, or a sale of goods, wares and merchandise damaged by fire, smoke, water or otherwise, except as exempted by Section 40-12-101, Code of Alabama 1975, as amended.	
	(a) First two weeks	\$125.00
	(b) After first two weeks, per day	\$50.00

27. 522110.00 Banks: Saving and loans associations or dealer in exchange. As set forth in sections 11-51-130 and 11-51-131, code of Alabama 1975.	
(a) Where capital surplus, reserves, and undivided profits are \$50,000.00 or less	\$10.00
(b) more than \$50,000.00 and not over \$100,000.00	\$20.00
(c) more than \$100,000.00 and not over \$150,000.00	\$30.00
(d) more than \$150,000.00 and not over \$200,000.00	\$40.00
(e) more than \$200,000.00 and not over \$250,000.00	\$50.00
(f) more than \$250,000.00 and not over \$300,000.00	\$60.00
(g) more than \$300,000.00 and not over \$350,000.00	\$70.00
(h) more than \$350,000.00 and not over \$400,000.00	\$80.00
(i) more than \$400,000.00 and not over \$450,000.00	\$90.00
(j) more than \$450,000.00 and not over \$500,000.00	\$100.00
(k) more than \$500,000.00 and not over \$600,000.00	\$110.00
(l) more than \$600,000.00	\$125.00
(m) In addition a license must be obtained for each branch of such banks, per year	\$10.00
28. 812111.00 Barbershop, each chair Must Provide Board Certification: Cosmetology Board	\$55.00
812111.01 (a) Hair care products, etc. sold in conjunction with Barber License with gross sales less than \$20,000.00	\$25.00
(b) Hair care products, etc with gross sales greater than \$20,000.00. See Merchant.	
29. 812112.00 Beauty Parlor or Shop, each operator Must Provide Board Certification: Cosmetology Board	\$55.00
812112.01 (a) Beauty products, etc. sold in conjunction with Beauty Parlor with gross sales less than \$20,000.00	\$25.00
(b) Hair care products, etc. with gross sales greater than \$10,000: See Merchant.	
30. 451110.00 Bicycle, Dealers: See Merchant.	
31. 811490.00 Bicycle Repairs: See Repair Shop.	
32. 713990.13 Billiard or Pool Tables, each table	\$40.00
33. 541810.00 Bill Poster: See Advertising.	
34. Boot and Shoe Maker or Repairer:	
424340.05 (a) Sale of footwear: See Merchant.	
811430.01 (b) Repairs in connection with other licenses businesses	\$35.00
811430.00 (c) Repairs only: See Repair Shop.	
35. 441222.00 Boats, Boat Trailers, Outdoor Motor: See Merchant.	
36. 812990.10 Bonding Company: Each person making application for a municipal business license as a bonding company as defined in Section 40-12-64, Code of Alabama 1975, as amended, shall pay an amount equal to 1/5 of 1 percent (\$2.00 per thousand) on all gross revenue, professional fees and/or charges received during the preceding year: minimum license per year.....	\$100.00
NOTE: In addition, each person making application for a municipal business license as a bonding company shall furnish evidence that each person is properly bonded and/or has adequate securities registered with the state, the power of attorney to sign bonds for the insurance company, and shall list the location of such person's home office before the requested municipal business license will be issued.	
37. Bottler:	
424490.50 (a) Bottle drinks where wholesale bottling works license is not paid.....	\$110.00
312112.00 (b) Bottle drinks, wholesale bottling works. See Manufacturer, Assembler or Processor.	
38. 713990.09 Bowling Alleys, each lane	\$20.00
39. 7139901.10 Boxing or Wrestling: each event.	\$100.00
40. 327120.00 Brick Dealer: See Manufacturer, Assembler or Processor.	
41. 238140.00 Brick Mason, each person	\$55.00
42. 541990.15 Broker or Commission Merchant	\$75.00
43. 453998.11 Burial Vaults: See Merchant.	
44. 485510.00 Bus Station: See Motor Carrier.	
45. 423620.00 Butane, Propane and Natural Gas Equipment and Appliances: See Merchant.	

46. **424720.11** Butane or Propane Gas Dealer\$100.00
47. Butcher and/or Retailer of Fresh Meat: **Must Provide Board Certification: Department of Health**
445210.00 (a) See Merchant.
445210.01 (b) Those persons selling meats of their own raising in smaller quantities than a whole hog or a quarter of beef who are not otherwise licensed.....\$125.00
48. **321999.22** Cabinet Maker or Woodworking Shop\$100.00
49. **722514.00** Café: See Restaurants. **Must Provide Board Certification: Department of Health**
50. Candy:
445292.00 (a) Candy, wholesale or retail: See Merchant.
311340.00 (b) Candy maker: See Manufacturer, Assembler or Processor.
424490.05 (c) Candy, itinerant or transient: See Deliveries.
51. **713990.11** Carnival or Street Fairs: Per day\$350.00
52. **4511101.10** Cartridges, Pistol or Rifle: See Merchant.
53. **454390.11** Catalogue Sales: See Merchant.
54. **7225141.10** Catering: Not otherwise licensed **Must Provide Board Certification: Department of Health**.....\$75.00
55. **327310.00** Cement Block or other cement product manufacturer: See Manufacturer, Assembler or Processor.
56. **621111.01** Chiroprapist: See Professions. **Must Provide Board Certification: Medical Examiners Board**
57. **621310.00** Chiropractor or Osteopath: See Professions. **Must Provide Board Certification: Chiropractic Examiners Board**
58. Cigarettes and Cigars:
424940.00 (a) In addition to any other and all other licenses\$20.00
424940.01 (b) Dealer:.....\$110.00
59. **711190.00** Circus: per day\$350.00
60. **541330.45** Civil Engineer, Surveyor: See Professions. **Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board**
61. **812990.00** Clairvoyant, Fortune-Teller or so called Divine Healer and like Pursuits: Annually only.....\$1,200.00
62. **561740.00** Cleaning Services: Includes commercial services i.e. carpet / office / upholstery cleaning, etc.\$75.00
63. Clock or Watch Repair:
448310.20 (a) Where maintained in conjunction with other licensed business.....\$35.00
448310.01 (b) Repairs Only: See Repair Shop.
64. **448140.00** Clothing: See Merchant.
65. **327331.00** Concrete Pipe Manufacturer. See Manufacturer, Assembler, or Processor.
66. **238130.00** Contractor, General: If the gross amount of all construction contracts: **Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board**
(a) Does not exceed \$20,000.00\$150.00
(b) Exceeds \$20,000\$150.00 plus \$1.50 for each \$1,000.00 or fraction thereof in excess of \$10,000.00
- Note: All general contractors are required, before purchasing a contractor's license under the license ordinance of the city to furnish proof that said general contractor has a duly issued state license for general contractors as required by the Code of Alabama 1975, as amended.
67. **238130.02** Contractor-Home Builder: See Contractor, General. **Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board**
Note: All home builder contractors are required, before purchasing a contractor's license under the license ordinance of the city to furnish proof that said contractor has a duly issued State Home Builders License Board Certificate.
68. **238130.03** Contractor, Not Otherwise Licensed: Excavation, utilities, paving, grading, siding, swimming pools, etc.....\$150.00

69. **321114.00** Creosoting Plant: See Manufacturer, Assembler or Processor.
70. **713990.00** Dance Hall: Annual only. (City Council approval required)\$750.00
71. Dancing Master or Teacher of Dancing
611610.00 Per Quarter.....\$30.00
611610.01 Per Year\$75.00
72. **492110.99** Deliveries: Business, other than under motor carriers licensed under the Alabama Motor Carrier Act, which transport and unloads, delivers, distributes or disposes of any goods, wares, merchandise or produce from a point outside the city to a point within the city.\$110.00
State law reference-Alabama Motor Carrier Act, Code of AL 1975, as amended, 37-3-1-et.seq.
73. **722513.00** Delicatessen: See Merchant. **Must Provide Board Certification: Department of Health**
74. **621210.00** Dentists: See Professions. **Must Provide Board Certification: Board of Dental Examiners of AL**
75. **561611.00** Detectives. See Professions.
It shall be unlawful for any person, firm or corporation to carry on or be engaged in or advertise as engaging in the vocation, profession or business as a private investigator or detective in the Town of Castleberry or its jurisdiction without police clearance and a license issued.
76. **812331.00** Diaper Supply: See Laundry.
77. **511140.00** Directories: See Advertising.
78. **621111.40** Doctor: See Professions. **Must Provide Board Certification: Medical Examiners Board**
79. **561720.00** Domestic Services:.....\$75.00
80. **812320.22** Dry Cleaning and Pressing:.....\$75.00
81. Electrician: **Must Provide Board Certification: Electrical Contractors Board**
238990.05 (a) Each person, where not licensed as contractor.....\$55.00
238990.01 (b) Contractor, Company or Firm.....\$150.00
82. **221122.00** Electric Light and Power Company:
(a) An amount equal to 3 percent of the gross revenue received by such company from the sale of electric current within the city during the preceding calendar year.
(b) An amount equal to 1 ½ percent of the gross revenues received during the preceding calendar year from the sale of electrical current to consumers, users or distributors residing or having a place of business outside the corporate city limits, but within the police jurisdiction of the city.
83. **541330.00** Engineer: See Professions.
84. **492110.00** Express Companies (See section 11-51-126, Code of Alabama 1975).....\$125.00
85. **453910.00** Feeds: See Merchant.
86. Fence Company:
238990.00 (a) Installation and sales.....\$100.00
444190.00 (b) Sales Only: See Merchant.
87. Fertilizer
424910.00 (a) Retail or Wholesale Dealer: See Merchant.
325314.00 (b) Manufacturers: See Manufacture, Assembler or Processor.
423820.00 (c) Itinerant or transient: See Deliveries
88. **447110.00** Filling Station: See Automobile, Service Station.
89. Fish and Oysters Dealer:
445220.00 (a) Retail or Wholesale: See Merchant.
445220.01 (b) Transient or itinerant: See Deliveries.
90. **713940.23** Fitness Center\$75.00
91. **238330.00** Floor Covering: See Merchant.

92. Floor Sanding Machines:
532490.00 (a) Operating the same for hire not in connection with another business for which a license is paid\$55.00
423850.00 (b) Sales: See Merchant.
93. **453110.00** Florist: See Merchant.
94. Food Stand, Fountain or Mobile Food Vendor: **Must Provide Board Certification: Department of Health**
722330.00 (a) Resident:\$75.00
722330.01 (b) Transient or Itinerant: See Agent.
95. **484110.24** Freight: The business of carrying, hauling or transporting any freight, packages or baggage within the city and its jurisdiction, per truck\$50.00
96. Fruit or Vegetable Dealers: Selling from vehicles or temporary stands, except farmers selling produce from own farms (state grower's permit required):
445230.00 (a) Per day\$30.00
445230.01 (b) Per week\$75.00
445230.02 (c) Per year\$350.00
Note: It shall be unlawful to park such vehicles on the streets and use the same as a place of business.
97. **111421.00** Fruit Trees or Shrubbery: See Merchant.
98. **442110.00** Furniture Dealers: See Merchant.
99. Furniture Repair and Upholstering:
811420.00 (a) Not in conjunction with furniture business\$75.00
811420.01 (b) In conjunction with other licensed business\$50.00
100. **562111.25** Garbage and/or Trash Collection: Other than City Contract\$150.00
101. Gas Fitter: **Must Provide Board Certification: Plumbers & Gas Fitters Examining Board**
Any person engaged in or proposing to engage in the business of contracting to do, or of superintending the installation, maintenance or repair of gas systems or gas work. Such individual must qualify to be a certified master gas fitter. If such business be a firm or corporation, at least one active employee of such firm or corporation must be a duly registered and certified master gas fitter, actively and continuously connected with the conduct of said business. Such master gas fitter must have in his possession a current annual certificate issued by the State Board and available for inspection upon request.
238220.05 (a) Each person not licensed as a contractor\$55.00
238220.06 (b) Contractor, Company or Firm\$150.00
102. **424720.00** Gasoline, Wholesale Distributing: Making deliveries of gasoline, motor fuel, motor oil or other petroleum products to a tank or station for retail sale within the city whether or not such tank or station is owned or operated by the person making deliveries\$175.00
103. Glass Company:
238150.05 (a) Installation and sales\$100.00
423220.35 (b) Sales Only: See Merchant.
104. **424410.00** Grocer: See Merchant.
105. **811490.36** Gunsmith:\$55.00
106. **713940.00** Gymnasium: See Fitness Center.
107. Hardware:
444130.00 (a) Retail or Wholesale: See Merchant.
444130.01 (b) Itinerant or transient: See Deliveries.
108. Hotel or Motel:
721110.00 (a) Accommodating at one time not more than 50 persons\$125.00
721110.01 (b) Accommodating at one time more than 50 persons\$225.00
109. **238990.48** House Mover (A written permit must be obtained from the chief of police for each house to be moved)\$75.00
110. Ice Cream Dealer: **Must Provide Board Certification: Department of Health**
722515.00 (a) Retail or Wholesale: See Merchant or Agent.
424430.00 (b) Itinerant or transient: See Deliveries.
111. **311520.00** Ice Cream Factories: See Manufacturer, Assembler or Processor.

112. Ice Dealer:
424990.00 (a) Retail or Wholesale: See Merchant or Agent.
424990.01 (b) Itinerant or transient: See Deliveries.
113. **312113.00** Ice Manufacturer: See Manufacturer, Assembler, or Processor.
114. **238310.00** Insulation and/or other Weather Stripping\$100.00
115. Insurance Company:
524113.00 (a) Life insurance: \$10.00 and in addition thereto \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on policies issued in said year to citizens in the city.
524126.00 (b) Fire insurance: 4% of the gross premiums less return premiums, received risks in the city.
524127.00 (c) Liability, property damage, collision, theft and all other forms of insurance except life and fire: \$10.00 and in addition thereto \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on policies issued in said year on property within or to citizens being in the city.
524128.00 (d) Bonding or surety company: \$10.00 and in addition thereto \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on business written in said year upon risks within or for citizens living in the city.
(e) Insurance company which has not done business during the preceding year in the city or its police jurisdiction shall pay a license of \$50.00 in advance, and there shall be an adjustment at the expiration of a year on such license according to the schedule hereinabove specified. State law reference-Authority as to licensing of insurance companies, Code of Ala. 1975 11-51-120-11-51-123.
116. **448310.00** Jewelry: See Merchant.
117. **611620.00** Judo and/or Karate School or Places of Instruction.....\$100.00
118. **441310.00** Junk: Dealer in junk, scrape iron or scrap automobiles:\$100.00
Cross reference-For regulation of junk dealers, se 9-110 et. seq.
119. **561730.56** Landscaping: ie. planting lawns/shrubbery/ other related activities (Must meet State requirements)\$75.00
120. Laundry:
812331.01 (a) Laundry Service\$75.00
812331.02 (b) Supply service, or rental of towels, uniforms, linen or other furnishings\$125.00
121. **812310.00** Laundromats, Washers and Dryers:
(a) 1 to 10 machines.....\$55.00
(b) Over 10 machines\$75.00
122. **561730.57** Lawn Care Service and Maintenance\$55.00
(18 years old or younger exempt)
123. Lawn Sprinkler Installation:
238220.10 (a) Only business.....\$75.00
238220.11 (b) In conjunction with landscaping or other licensed business\$50.00
124. **424520.00** Livestock Dealer\$75.00
125. **522390.00** Loan Company:\$250.00
Note: Does not permit the operation of a pawnshop business where articles of value are taken as security.
126. **561622.00** Locksmith\$55.00
127. **321113.62** Lumber Manufacturer: See Manufacturer, Assembler or Processor.
128. **332710.00** Machine Shop and/or Tin Shop and/or Sheet Metal Works: See Manufacturer, Assembler or Processor.
129. **511120.00** Magazine Salesperson (Transient), Books, Periodicals: per person, per day.....\$35.00
130. **319999.00** Manufacturer, Assembler or Processor: Gross Sales based on the preceding calendar year:
(a) Where gross annual business amount from \$0.00 to less than \$50,000.00.....\$75.00
(b) Where gross annual business amount from \$50,000.01 to less than \$100,000.00.....\$125.00
(c) Where gross annual business amount from \$100,000.01 to less than \$200,000.00\$250.00
(d) Where gross annual business amount from \$200,000.01 to less than \$300,000.00\$350.00
(e) Where gross annual business amount from \$300,000.01 to less than \$500,000.00\$500.00
(f) Where gross annual business amount from \$500,000.01 or more.....\$625.00
131. **337910.00** Mattress Maker: See Manufacturer, Assembler, or Processor.

132. **424000.14** Meat Market: See Merchant. **Must Provide Board Certification: Department of Health**

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133. **424000.55** Merchant, Retail, and/or Wholesale:
 Gross sales based on the preceding calendar year:
 (a) Where gross annual business is under \$20,000.00\$75.00
 (b) \$20,000.01 or more but less than \$50,000.00.....\$125.00
 (c) \$50,000.01 or more but less than \$100,000.00\$200.00
 (d) \$100,000.01 or more but less than \$300,000.00---\$200.00 plus 1/8 of 1% (.00125) of all gross receipts in excess of \$100,000.01
 (e) \$300,000.01 or more --- \$450.00 plus 1/10 of 1% (.001) of all gross receipts in excess of \$300,000.01
134. Milk:
424000.02 (a) Local: See Merchant.
424000.33 (b) Itinerant or transient: See Deliveries.
135. **423990.00** Monument or Marble Dealer: See Merchant.
 Cross reference-For registration of monument dealers and agents see 6-23.
136. Motor Carrier: As used in this subsection, the terms “motor vehicles,” contract carrier by motor vehicle and “motor carrier” each have the same meanings respectively as given to said terms in Code of Alabama 1975, Section 37-3-2.
485210.00 (a) Ever motor carrier engaged in the business or exercising the privilege in the city of receiving passengers for transportation, for hire, from the city to another point in the state, and every motor carrier engaged in the business or exercising the privilege of transporting passengers for hire to said city from any other point in the state and discharging them in said city, not including persons operating taxicabs, shall pay an annual privilege license tax to city\$100.00
484110.00 (b) Every motor carrier engaged in the business of exercising the privilege in the city of receiving freight for transportation for hire from the city to another point in the state, shall pay an annual privilege tax to the city of, per truck\$50.00
 Cross reference-For regulation of vehicles for hire, see Ch. 19.
137. **423440.00** Neon Signs Sales and Service: See Merchant.
138. **511110.00** Newspaper: Daily, weekly, monthly or periodical newspaper or similar--\$100.00 Plus 1/10 of 1% in excess of \$50,000.00 gross receipts
139. **511110.01** Newsstand: Selling magazines, papers, etc\$35.00
140. **424000.03** Nursery: See Merchant.
141. **623312.00** Nursing Home: **Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators**
 (a) With less than 10 beds\$100.00
 (b) 10 beds or more and less than 25.....\$150.00
 (c) 25 beds or more\$200.00
142. **621320.00** Oculist, Optometrist or Optician: See Professions. **Must Provide Board Certification: Optometry Board**
- 143 **311615.00** Packing Plant: Packer of meat, processing meat. See Manufacturer, Assembler or Processor.
144. Painters:
238320.00 (a) Each person where not licensed as a Contractor\$55.00
238320.01 (b) Contractor, Company or Firm.....\$150.00
145. **522298.00** Pawnshops, Pawnbroker: Including personal short loan business and merchant sales\$250.00
 Cross reference-For regulation of pawnbrokers, see 9-110 et seq.
146. **4543901.10** Peddler: See Agent.
147. **812910.00** Pet Care:\$55.00
 Pet care products and accessories sold in conjunction with pet care license:
 (a) Gross sales less than \$20,000.00\$25.00
 (b) Gross sales greater than \$20,000.00: See Manufacturer.
148. **541922.00** Photographer:.....\$125.00
149. **711110.00** Picture Show, Theater:\$150.00
 Cross reference-for amusement tax, see 9-60 et. seq.

150. Plumber Master: Any person engaged in or proposing to engage in the business of contracting to do, or of superintending the installation, maintenance or repair of plumbing, either or both. Such individual must qualify to be a certified master plumber. If such business be a firm or corporation, at least one active employee of such firm or corporation must be a duly registered and certified master plumber, actively and continuously connected with the conduct of said business. Such master plumber must have in his

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possession a current annual certificate issued by the State Board. **Must Provide Board Certification: Plumbers & Gas Fitters Examining Board**

238220.50 (a) Each person not licensed as a contractor	\$55.00
238220.01 (b) Contractor, Company or Firm.....	\$150.00
151. Poultry, Seafood, Fowl, etc.:	
424000.04 (a) See Merchant.	
424000.44 (b) Transient or Itinerant: See Deliveries or Agent.	
152. 334118.00 Printer. See Manufacturer, Assembler or Processor.	
153. Produce:	
424000.05 (a) Maintaining a fixed place of business in the city. See Merchant.	
424000.15 (b) Transient or itinerant: See Deliveries or Agent.	
154. 424000.99 Professions: Each person and each member of a firm engaged in any private practice, vocation, or profession shall pay a license based on gross annual receipts, whether derived, by private, partnership, or corporate income, salary, commission, lease or retainer, as follows:	
Where gross annual receipts are:	
(a) \$20,000.00 and less.....	\$75.00
(b) \$20,000.01 or more but less than \$125,000.00.....	\$125.00
(c) Greater than \$125,000.01 or more	\$200.00
155. 424001.00 Professional Group: Each professional group that has a permanent place of business outside the City but routinely conducts practice in the city as a consultant such as, a medical physician in cardiology, urology, oncology, or other specialists .	
	\$150.00
156. 423990.98 Pulpwood Dealer: Engaged in the purchase of pulpwood for resale.	
	\$100.00
157. 811118.01 Radiator Repair Shop, where no garage license is paid.....	
	\$75.00
158. 424000.06 Radio and Television: See Merchant.	
159. Radio or Television Broadcasting Station:	
515111.00 (a) Station located within the city	\$100.00
(b) Remote broadcasting from within the city by a station located outside the city:	
515111.01 (1) per day	\$20.00
515111.02 (2) per year	\$100.00
160. 482112.00 Railroad: Having office in or running freight or passengers and trains, or either, to the city	
	\$175.00
Cross reference-For regulation of railroads see 18-60 et seq.	
State law reference-Tax authorized. Code of AL 11-51-124.	
161. 531312.00 Real Estate Broker:	
	\$100.00
162. Recycling:	
562111.01 (a) Processor of recyclable materials: See Manufacturer, Assembler or Processor.	
562111.00 (b) Collection of recyclable materials:	\$150.00
163. 811111.10 Repair shop: Where not operated under special license prescribed herein. This license shall specify what types of repair job the license is permitted to do, such as watch and clock repair, television, radio or electronics repair, jewelry repair, small appliance or small engine repair, shoe repair etc.	
	\$75.00
164. 722511.00 Restaurant, Café, Coffee Shop, Dining Room: Whether or not operated in conjunction with hotel or other business: See Merchant. Must Provide Board Certification: Department of Health	
165. 238160.00 Roofer, Roofing Contractor.....	
	\$150.00
(a) It shall be the duty of every roofer and every person engaged in the business of roofing, to give a bond payable to the city in the sum of \$2,500.00. Said bond shall be made by some suitable surety company duly authorized to do business in the state, and said bond shall be approved by the city council and filed with city clerk, conditioned that said licensee will faithfully observe all the laws of the city pertaining to the roofing business. All such roofing work shall be executed in a workmanlike manner; and that the city shall be indemnified saved harmless from all claims arising from accidents and damages of any character whatsoever caused by the negligence of such licensee, agent or employee in doing said work or by an inadequate work done by licensee, agent or employee; and that licensee will maintain in a reasonable leak proof condition for a period of one year all roofs, re-roofings, valleys, flashings, corrosion-resistant metal and all work related thereunto.	
(b) Said bond may be required by the city council to be renewed at intervals of two (2) years, or more often, if in the judgment of the city council, the securities shall be impaired, and at any time upon demand of the city council. Upon failure or refusal to comply with this subsection, the license and certification of competency of said licensee shall ipso facto be revoked.	
166. 423320.98 Sand and Gravel Dealer. Including plant mix.....	
	\$100.00

167.	321113.00 Sawmill, Planing Mill: See Manufacturer, Assembler or Processor.	
168.	811490.14 Seamstress:.....	\$75.00
169.	453310.00 Secondhand Store: Dealing in secondhand furniture or other secondhand goods: See Merchant.	
170.	561612.00 Security Patrol or Guard Service: Clearance required by Police. Must Provide Board Certification: Alabama Security Regulatory Board	
	(a) 1 to 4 guards	\$75.00
	(b) 5 to 10 guards	\$125.00
	(c) more than 10	\$150.00
171.	Septic Tanks and Drain Tile:	
	423320.00 (a) Sales: See Merchant.	
	562991.00 (b) Cleaning and repair.....	\$100.00
172.	Sewing Machines:	
	424000.54 (a) See Merchant.	
	424000.45 (b) Deliveries.	
173	324122.00 Shingles Mill: See Manufacturer, Assembler, or Processor.	
174.	424340.00 Shoes: See Merchant.	
175.	713990.95 Shooting Gallery: per year, annually only	\$125.00
176.	711199.00 Shuffleboards: each.....	\$40.00
177.	711190.13 Sideshow: per day	\$50.00
178.	313210.00 Silk Mill, Ribbon Mill, Dye Plant or other Textile Mill: See Manufacturer, Assembler, or Processor.	
179.	Skating Rink:	
	711199.01 (a) per week.....	\$75.00
	711199.02 (b) per year	\$150.00
	Cross reference-For amusement tax, see 9-60 et. seq.	
180.	561790.00 Skilled Laborer or Artisan: Where no other license is collected otherwise, parking lot cleaning, pressure washing, sign painters, tinsmith, carpenters, paperhangers and any other skilled labor.....	\$55.00
181.	424490.89 Soda Water or Soft Drinks: At fountains or dispensers in addition to all other licenses	\$20.00
182.	531130.00 Storage Warehouse;	
	(a) Single Warehouse.....	\$75.00
	(b) Mini Warehouse, 1 to 20 units.....	\$75.00
	(c) Mini Warehouse, over 20 units.....	\$125.00
183.	Syrup:	
	424000.00 (a) See Merchant.	
	424000.01 (b) Deliveries.	
184.	541990.00 Surveyors: See Professions. Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	
185.	621111.00 Surgeons: See Professions. Must Provide Board Certification: Medical Examiners Board	
186.	Tanning Salons:	
	812199.01 (a) Each bed.....	\$20.00
	812199.02 (b) Products, etc. sold in conjunction with Tanning License with gross sales less than \$20,000.00.....	\$25.00
	(c) Products, etc. sold in conjunction with Tanning License with gross sales greater than \$20,000.00: See Merchant.	
187.	517110.32 Telegraph Companies	\$75.00
	Cross reference-Tax authorized, Code of Ala. 1975, 11-51-127.	
188.	Telephone Company: On intrastate business only: (Includes Cellular Telephone Companies)	
	517110.01 (a) Exchange	\$330.00
	517110.02 (b) Long distance.....	\$83.00
	Cross reference-Tax authorized, Code of Ala, 1975, 11-51-128.	

189. **443142.00** Television and Antenna Sales and Installation: See Merchant.
190. **517110.00** Television Cable Service: Business or persons engaged in the business of transmitting television signals by wires, cable or remote transmission in the city, or installing wires or cables for such purpose shall pay an amount equal to five (5) percent of the gross receipts of the business transacted in the city limits and 2 ½ percent of gross receipts in the police jurisdiction the preceding year.
191. **561710.00** Termite and/or Pest Control.....\$100.00
(Termite, rodent, etc; applicant must present bond required by state law, reference-Pest Control permit, Code of Ala. 1975, 2-28-1 et. seq.) **Must Provide Board Certification: Department of Agriculture and Industries**
192. Trailers, House, Mobile Homes:
441210.00 (a) Sales and service: The business of selling house trailers or mobile homes and/or servicing such trailers or mobile homes, each year.....\$200.00
531190.00 (b) Courts: Operating parking lots for house trailers or mobile homes or operating trailer camp or mobile home parks and renting or leasing space in such lot, camp or parks for any compensation:
(1) 10 trailer and/or mobile home spaces or less, each year\$75.00
(2) Each additional trailer and/or mobile home space, each year.....\$2.50
Cross reference- Definition of terms "mobile home, house trailer, trailer court, camp or park: for purposes of interpretation in issuing and revoke licenses and permits 12-1.
193. **999999.99** Transient or Itinerant Dealer: See Agent or Deliveries.
194. **561730.00** Tree Surgeon or Pruner.....\$100.00
195. **561510.00** Travel or Tourist Agency.....\$100.00
196. **812210.00** Undertaker. **State License Required. Must Provide Board Certification: Board of Funeral Services**\$200.00
197. **811121.00** Upholsterer. See Automobiles, Furniture Repairs, or Repair Shop.
198. Vaults, Monuments or Tombstones:
453998.00 (a) Installation and sale\$100.00
453998.01 (b) Sales Only: See Merchant.
199. Vending Machines:
454210.00 a) For any machine operated by nickels, dimes, quarters or dollar bills, dispensing merchandise, food or drinks, Each \$20.00
454210.01 (b) For any machine dispensing cigarettes\$20.00
454210.02 (c) For any music or amusement machine operated by coins in conjunction with another business, each\$35.00
454210.03 (d) Amusement Arcade:
(1) From 1 to 10 amusement machines.....\$150.00
(2) more than 10 machines, each.....\$7.50
200. **321999.00** Veneering Plant, Box or Basket Factory. See Manufacturer, Assembler or Processor.
201. **541940.00** Veterinary Surgeon: See Professions. **Must Provide Board Certification: Alabama Veterinary Medical Examiners Board**
202. **811198.00** Vulcanizing: See Automobiles.
203. Welder:
238999.99 (a) Each person.....\$55.00
238999.98 (b) Company or Firm\$150.00
204. **238910.00** Well Drivers, Diggers or Borers\$100.00
205. Windows:
238150.00 (a) Installation and sale\$100.00
423220.00 (b) Sales only: See Merchant.
206. **337212.00** Woodworking Manufacturer: See Manufacturer, Assembler or Processor.
207. Wrecker Service:
488410.00 (a) In conjunction with other licensed businesses.....\$35.00
488410.01 (b) Only business.....\$75.00

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

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

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

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

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

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

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

(2) the merchandise so delivered.

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

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

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

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

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

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

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

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