



City of Centreville (9681) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Centreville.

All businesses operating in the city limits or police jurisdiction of the City of Centreville 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
541.00	Flat	Abstract and/or Title Companies	110
541.01	Flat	Actuaries and Public Accountants Must Provide Board Certification: Public Accountancy Board	110
451.00	Flat	Antique Dealer	100
532.00	Gross	Apartments and/or Rental Houses/Mobile Homes	A
811.00	Flat	Appliance Repair and Service	100
711.00	Flat	Auctioneer Must Provide Board Certification: Auctioneers Board	110
441.00	Flat	Auto Battery Service & Shop	100
441.01	Gross	Auto Dealers (New) Must Provide Board Certification: Rev Dept - Regulatory License	B
441.02	Gross	Auto Dealers (Used) Must Provide Board Certification: Rev Dept - Regulatory License	B
811.01	Flat	Auto Garage	150
441.03	Gross	Auto Parts Dealer	B
441.04	Gross	Auto Tire Dealer or Recapping	B
488.00	Flat	Aviation Service, Repair	175
445.00	Flat	Bakery	100
522.00	State Law	Banks	C
812.00	Gross	Barbershop Must Provide Board Certification: AL Board of Cosmetology & Barbers	D
812.01	Gross	Beauty Shop Must Provide Board Certification: AL Board of Cosmetology & Barbers	D
236.00	Flat	Bill Poster Advertising Agent	100
910.00	Gross	Billiard Parlor	E
541.02	Flat	Bondsman (Making Bail & Court Bonds)	200
453.00	Gross	Book Store	B
541.03	Flat	Bookkeeping Service	100
713.00	Flat	Bowling Alleys	110
238.00	Flat	Brick Mason	110
523.00	Flat	Broker, Bonds and/or Stock Sales	150
236.01	Flat	Building Construction General Contractors Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	200
444.00	Gross	Building Supply Dealer	B
811.02	Flat	Burglar Alarms, Protection Service, Detective Agency Must Provide Board Certification: Alabama Electronic Security Board of Licensure	110

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
337.00	Flat	Cabinet or Woodworking Shop	100
811.03	Flat	Car Care Service	100
811.04	Flat	Car Wash	100
238.01	Flat	Carpenter	110
561.00	Flat	Carpet Cleaner or Renovator	100
238.02	Flat	Carpet Sales/Installation	110
722.00	Flat	Catering Service Must Provide Board Certification: Department of Health	100
517.00	Gross	Cellular Phone Sales & Installation	B
812.02	Flat	Cemetery Plot Sales, Caskets, Vaults, Etc. Must Provide Board Certification: Board of Funeral Services	100
541.04	Flat	Chiropractor Must Provide Board Certification: Chiropractic Examiners Board	210
453.01	Gross	Cigars, Cigarettes, Smokeless Tobacco and Other Tobacco Products or Any Substitutes	B
711.01	Flat	Circus	500
561.01	Flat	Cleaning Service	100
312.07	Flat	Club Class I Retail Liquor License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1500
312.17	Flat	Club Class II Retail Liquor License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	2000
910.01	Flat	Coin Operated Vending Machines	50
811.05	Flat	Computer Sales and Repair	100
238.03	Flat	Concrete Dealer/Ready Mix	110
453.02	Flat	Consignment Shop	100
237.00	Flat	Construction-Special Trade Contractors	150
238.04	Flat	Contractor- Roofing, Siding, etc.	150
445.01	Gross	Convenience Store	B
446.00	Flat	Cosmetic Sales	100
522.01	Flat	Credit- Extending Agencies other than Banks	200
624.00	Flat	Daycare Facility including home daycare May Require Board Certification: Department of Human Resources	100
453.03	Flat	Dealers in Second Hand Machinery	100
484.00	Gross	Delivery Trucks - Business Located Inside City Limits	V
484.01	Gross	Delivery Trucks - Business Located Outside City Limits	V

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
541.05	Flat	Dentist Must Provide Board Certification: Board of Dental Examiners of AL	210
446.01	Gross	Drugstore	B
611.00	Flat	Educational Services and Schools	100
443.00	Gross	Electric Appliance Dealer	B
221.00	Gross	Electric Company	F
221.01	Gross	Electric, Gas, and Sanitary Services (Utilities)	F
238.05	Flat	Electrician Must Provide Board Certification: Electrical Contractors Board	110
541.06	Flat	Engineers Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	210
238.06	Flat	Excavator, Sales or Excavated Material	110
522.02	Flat	Financial Services	110
451.01	Flat	Fire Arms Dealers	110
713.01	Flat	Fitness Center, Health Club, Gym or Weight Control	100
451.02	Flat	Flea Market	100
453.04	Gross	Florist, Flower Shop, Delivery	B
221.02	Gross	Franchise Fee – Gas Company	F
442.00	Gross	Furniture Store	B
443.01	Gross	Gas Appliance Dealer	B
221.03	Gross	Gas Companies	F
447.00	Gross	Gasoline/Diesel Fuel Pumps	B
452.00	Gross	General Merchandise Store	B
453.05	Gross	Gift Items	B
811.06	Flat	Glass Repair Auto and Other	100
111.00	Flat	Greenhouses	100
621.00	Flat	Health Management Agency	260
623.00	Flat	Healthcare and/or Sitter Service	100
238.07	Flat	Heating & AC/Installation or Service Must Provide Board Certification: Heating & Air Conditioning & Refrigeration Contractors Board	110
621.01	Gross	Home Health Care Agency	B
721.00	Unit	Hotel, Motel, Tourist Court	G

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
422.00	Flat	Ice Cream Dealer, Wholesale	100
312.01	Flat	Importer License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	250
339.00	Gross	Industrial Manufacturing	H
524.00	State Law	Insurance Carriers (Underwriters)	I
524.01	State Law	Insurance, Fire and Marine	I
524.02	State Law	Insurance, Life and Burial, Other	I
448.00	Flat	Jewelry Sales and/or Repair	100
511.00	Gross	Job Printing	B
453.06	Flat	Junk Dealer	100
551.00	Flat	Land Management	100
561.02	Flat	Landscaping	100
812.03	Flat	Laundry or Dry Cleaners	100
561.03	Flat	Lawn Maintenance	100
541.07	Flat	Lawyer Must Provide Board Certification: Alabama State Bar	225
812.04	Flat	Linen Supply Dealer	100
312.02	Flat	Liquor Wholesale License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	750
811.07	Flat	Locksmith Must Provide Board Certification: Alabama Electronic Security Board of Licensure	100
312.05	Flat	Lounge Retail Liquor License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	20000
321.00	Gross	Lumber Company	H
811.08	Flat	Machine Shop	100
312.00	Flat	Manufacturer License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	500
812.05	Flat	Massage Therapist Must Provide Board Certification: Massage Therapy Board	110
813.00	Flat	Membership Organizations	60
452.01	Gross	Merchants Retail	B
910.02	Flat	Miniature Golf	100
999.00	Flat	Miscellaneous Repair Services	100
999.01	Flat	Miscellaneous, Not Elsewhere Classified	100
453.07	Gross	Mobile Homes, Sales, Service and Delivery	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
512.00	Flat	Motion Pictures	100
812.06	Units	Nail Technician	J
511.01	Gross	Newspaper Plants or Office	B
623.01	Flat	Nursing Homes (Private)	250
453.08	Gross	Office Supply, Business Form Sales	B
211.00	Flat	Oil and Gas Extraction	200
541.08	Flat	Optometrist Must Provide Board Certification: Optometry Board	210
238.08	Flat	Painter	110
812.07	Flat	Palmist or Fortune Tellers	650
238.09	Flat	Paving Contractor	150
541.09	Flat	Photographer	100
541.10	Flat	Physician Must Provide Board Certification: Medical Examiners Board	225
238.10	Flat	Plumber Must Provide Board Certification: Plumbers & Gas Fitters Examining Board	110
511.02	Flat	Print Shop	110
111.01	Flat	Produce Sales	100
811.09	Flat	Radio & TV Repair Shop	100
515.00	Flat	Radio Station	100
531.00	Units	Real Estate Broker per Agency	R
531.01	Units	Real Estate Broker per Agent	R
990.00	Gross	Recreation, River Rafting, Kayaking, Tour Services	250.00 Plus .02% Gross
445.02	Flat	Recycling Center	100
532.01	Gross	Rental Services	B
811.10	Flat	Repair Shop, General	100
722.01	Gross	Restaurant Must Provide Board Certification: Department of Health	B
312.08	Flat	Restaurant Retail Liquor License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1500
312.12	Flat	Retail Beer License for Off-premises Consumption Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75
312.11	Flat	Retail Beer License for On-premises and Off-premises Consumption Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75
454.00	Gross	Retail Bottled Drink Dealer	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
312.06	Flat	Retail Liquor for Off-Premises Consumption Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	2000
312.10	Flat	Retail Table Wine License for Off-premises Consumption Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75
312.09	Flat	Retail Table Wine License for On-premises and Off-premises Consumption Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75
445.03	Gross	Retail Trade-Food Stores/Grocery	B
453.09	Flat	Salvage Yard	100
722.02	Flat	Sandwich Shop Must Provide Board Certification: Department of Health	100
443.02	Flat	Satellite Equipment Sales & Leasing	100
321.01	Gross	Saw/Planing and Chip Mill	H
541.11	Flat	Security Systems Sales, Supplies, Installation Must Provide Board Certification: Alabama Electronic Security Board of Licensure	110
562.00	Flat	Septic Tank Cleaning & Installation	110
713.02	Flat	Service-Amusement and Recreation except Motion Pictures	75
811.11	Flat	Shoe Repair Shop	100
444.01	Gross	Shrubbery, Fruit Tree, Grass Dealer	B
236.02	Flat	Sign Painter or Shop	100
713.03	Flat	Skating Rink	100
312.14	Flat	Special Events Retail License for 7 days Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	300
312.13	Flat	Special Retail License for less than 30 days Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	250
312.18	Flat	Special Retail License for more than 30 days but less than 1 year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	350
525.00	Flat	Surety Company	110
541.12	Flat	Surveyors of Land Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	210
812.08	Units	Tanning Salon	K
812.09	Flat	Tattoo Parlor	200
326.00	Flat	Taxidermy Service	100
517.01	State Law	Telephone Company Local	L
517.02	State Law	Telephone Company Long Distance	L
517.03	Flat	Telephone Sales & Service	100
561.04	Flat	Termite or Pest Control Must Provide Board Certification: Department of Agriculture and Industries	100

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
721.01	Units	Trailer Court	M
454.01	Flat	Transient Retail Sales --Annual	N
454.02	Unit	Transient Retail Sales—Daily	N
238.11	Flat	Tree Trimmer and Maintenance	110
238.12	Flat	Trenching Service	110
611.01	Flat	Tutoring Service	100
812.10	Flat	Undertaker	175
485.00	Flat	Vehicle For Hire, Taxicab, U-Haul	100
541.13	Flat	Veterinarian Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	210
532.02	Flat	Video Rentals	110
312.04	Flat	Warehouse License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	500
493.00	Unit	Warehouse/Storage Rental Units	O
562.01	Flat	Waste Grease Handlers	Q
441.05	Flat	Welding Shops	100
312.15	Flat	Wholesaler License for Beer Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	250
312.03	Flat	Wholesaler License for Beer or Table Wine Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	375
312.16	Flat	Wholesaler License for Table Wine Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	250
561.05	Flat	Window Washing Service	100
441.06	Unit	Wrecker Service	P

Calculation Information

Schedule "A" – Apartments and Rental Houses:

Per apartment, house or manufactured home unit \$35

Schedule "B" – Retail

If gross receipts are:

More Than	but	Less than	
0		10,000.99	\$100
10,001		20,000.99	\$105
20,001		30,000.99	\$110
30,001		40,000.99	\$135
40,001		50,000.99	\$160
50,001		60,000.99	\$185
60,001		70,000.99	\$205
70,001		80,000.99	\$225
80,001		90,000.99	\$245
90,001		100,000.99	\$265
100,001		125,000.99	\$290
125,001		150,000.99	\$310
150,001		175,000.99	\$330
175,001		200,000.99	\$350
200,001		250,000.99	\$370
250,001		300,000.99	\$400
300,001		400,000.99	\$425
400,001		500,000.99	\$475
500,001		750,000.99	\$550
750,001		1,000,000.99	\$650
1,000,001		2,000,000.99	\$750

2,000,001 AND UP \$750 plus an additional amount of \$0.30 per \$1,000 on all gross receipts over \$2,000,001.

Schedule "C" –Banks/Savings and Loans:

Banks and Savings and Loans are state regulated and are subject to the license tax authorized under Section 11-51-130 and under Section 11-51-131, respectively.

Where the capital, surplus and undivided profits are greater than:

- (a) \$00.00 but less than \$50,000 \$10
- (b) \$50,000 but less than \$100,000 \$20
- (c) \$100,000 but less than \$150,000 \$30
- (d) \$150,000 but less than \$200,000 \$40
- (e) \$200,000 but less than \$250,000 \$50
- (f) \$250,000 but less than \$300,000 \$60
- (g) For each additional \$50,000 add to the above amount \$10

Schedule "D" – Barbershop/Beauty Shop:

\$100 for the 1st chair and \$50 for each additional chair

Schedule "E" –Billiard/Pool Tables:

For 1 to 2 billiard or pool tables \$ 75 each
All billiard or pool tables over 2 \$ 50 each

Schedule "F" -Utilities:

State regulated. Section 11-51-129 of the Code of Alabama 1975. 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 "G" –Hotel/Motel:

\$250 for 12 rooms or less, \$25 for each room over 12

Schedule "H" - Manufacturer

Every person, firm, or corporation operating a factory producing textile products, oil products, paper products or any products, either finished or semi-finished.

If Gross Receipts Are:

\$100,000 or less	\$225
\$100,001-300,000	\$400
\$300,001-500,000	\$550
\$500,001 and over	\$725

Schedule "I" – Insurance Companies:

(Licensed as prescribed by state law.)

Per Code of Alabama, 1975, Section 11-51-121 \$10 plus 1% of premiums

Fire and Marine Insurance:

Per Code of Alabama, 1975, Section 11-51-121 \$10 plus 4% of premiums

Schedule "J" – Nail Technician

Each person or chair, whether in connection with another business or not \$100

Schedule "K" – Tanning Salon

\$50 for the first bed and \$25 for each additional bed

Schedule "L" – Telephones & Telecommunications

(Licensed as prescribed by state law.)

Exchange License	\$105.00
Long Distance License	\$27.00

Schedule "M" – Trailer Courts

Any person, firm, or corporation operating a trailer court shall pay \$100 for the first trailer and \$25 for each additional trailer.

Schedule "N" – Transient Dealers:

454.02 Daily Rate issued for single day sales activity	\$ 35
454.01 Yearly Rate issued for annual sales activity	\$175

Schedule "O" – Warehouse/Self Locking Storage Units

Per building which contains storage units \$150

Schedule "P" –Wrecker Service

Per wrecker \$150

Schedule "Q" – Waste Grease Handlers

Pursuant to Section 11-40-23, those persons engaged in purchasing, receiving, or collecting waste grease and animal by-products for rendering or recycling. \$15

Schedule "R"-Real Estate Broker

531.00 Per agency \$150

531.01 Per agent \$50

Schedule "S"- Recreation, River Rafting, Kayaking, Tour Services

\$250.00 plus 2% of prior year gross sales

Alcohol:

312.00 (a) Manufacturer License. Each person who has obtained a manufacturer license from the Board pursuant to ALA. CODE § 28-3A-6 (1975) shall pay to the City an annual privilege license fee of \$500.00.

312.01 (b) Importer License. Each person who has obtained an importer license from the Board pursuant to ALA. CODE § 28-3A-7, et seq. (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state importer license by the State of Alabama.

312.02 (c) Liquor Wholesale License. Each person who has obtained a liquor wholesale license from the Board pursuant to ALA. CODE § 28-3A-8 (1975) shall pay to the City an annual privilege license fee of \$750.00.

312.03 (d) Wholesaler License for Beer or Table Wine. Each person licensed as a beer wholesaler pursuant to ALA. CODE Section 28-3A-9 shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer and wine license by the State of Alabama. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of beer by the "Alabama Beer Tax Act", ALA. CODE §§28-3-190, et. seq. In addition, each licensee will remit to the city clerk, on forms provided by such clerk, each month, the privilege or excise tax levied on the sales of table wine by the "Alabama Table Wine Act." Wholesale beer and wine dealers and/or distributors will not sell to any retail outlet that does not have a current City license.

312.04 (e) Warehouse License. Each person licensed by the Board to receive, store or warehouse alcoholic beverages within the State of Alabama pursuant to ALA. CODE § 28-3A-10 (1975) for transshipment inside and outside the state shall pay to the City an annual privilege license fee of \$500.00.

312.05 (f) Lounge Retail Liquor License. Each person licensed by the Board to operate a Retail Class I Lounge, pursuant to ALA. CODE § 28-3A-11 (1975), shall pay to the City an annual privilege license fee of \$20,000.00. In addition to such license fee, each such licensee shall pay to the City on or before the 20th day of every month, for the privileges of having engaged in such business, an additional tax of 15% for a Class I Lounge of the gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during the previous calendar month.

312.06 (g)Retail Liquor for Off-Premises Consumption. Each person licensed by the Board to operate a retail lounge also known as a class II lounge pursuant to ALA. CODE § 28-3A-11 (1975) shall pay to the city an annual license fee of \$2,000.00. In addition to said state license fee, each person shall pay to the city, on or before the 20th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 15 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

312.07 (h)Club Retail Liquor License. Each person licensed by the Board to operate a Club, Class I or II, pursuant to ALA. CODE § 28-3A-12 (1975) shall pay to the City an annual annual license fee of \$1,500.00 (One Thousand Five Hundred Dollars and No Cents) if a class I club, and \$2,000 for a class II club. In addition to such license fee, each such licensee shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 15% (Fifteen percent) of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

312.08 (i) Restaurant Retail Liquor License. Each person licensed by the Board to sell alcoholic beverages in connection with the operation of a restaurant pursuant to ALA. CODE § 28-3A-13 (1975) shall pay to the City an annual privilege license fee of \$1500.00. In addition to such license fee, each such licensee shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 15% of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

312.09 (j)Retail Table Wine License for On-premises and Off-premises Consumption. Each person licensed by the Board to sell table wine at retail for on-premises and off-premises consumption pursuant to ALA. CODE § 28-3A-14 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama.. Unless such person shall have paid for an on-premises liquor license.

312.10 (k)Retail Table Wine License for Off-premises Consumption. Each person licensed by the Board to sell table wine for off-premises consumption pursuant to ALA. CODE § 28-3A-15 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama.

312.11 (l) Retail Beer License for On-premises and Off-premises Consumption. Each person licensed by the Board to sell beer for on-premises and off-premises consumption pursuant to ALA. CODE § 28-3A-16 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama..

312.12 (m) Retail Beer License for Off-premises Consumption. Each person licensed by the Board to sell beer at retail for off-premises consumption pursuant to ALA. CODE § 28-3A-17 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama..

312.13 (n) Special Retail License. Each person who has obtained a special retail license from the Board pursuant to ALA. CODE § 28-3A-19 (1975) shall pay to the City a privilege license fee of \$250.00 when the period of use is thirty (30) days or less. Such person shall pay to the City a privilege license fee of \$350.00 when the period of use is more than thirty (30) days, but in no event shall the duration of the license exceed one year. Further, the terms of such license shall not exceed or conflict with the license issued by the Board. These privilege license fees shall be due for every license issued under this subsection, not on an annual basis. In addition to the stated license fee, each such person shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 15% of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

312.14 (o) Special Events Retail License. Each person who has been recommended by the city and obtained a special events retail license from the Board pursuant to ALA. CODE § 28-3A-20 (1975) shall pay to the City a license fee of \$300.00. No such license shall be issued for a period in excess of seven (7) days. Such alcoholic beverages as are authorized by the Board may be sold. All applications for special events retail licenses shall be filed with the City Clerk at least 25 days in advance of the event for which a license is sought. In addition to the stated license fee, each such person shall pay to the City, on or before the 20th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 15% of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. Hereunto, shall apply to applicant for a special event retail liquor license.

- a. Submit the required filing fee (\$75.00).
- b. Receive approval from the city council.
- c. Receive license from state alcoholic beverage control board.
- d. Pay the required license fee (\$300.00).
- e. Each applicant/organization shall not be allowed to apply for more than five special event licenses in any one calendar year.
- f. No sale of alcohol is to be sold during a special event on any Sunday after 2:00 a.m.
- g. Shall be required to purchase the alcoholic beverages from a wholesale licensee of the Board.

(2) The term "gross receipts" as used in Subsection (1) of this Section shall not include any so-called "additional license tax" levied by the city under the provisions of this section that are based solely on gross sales and that are directly passed on by the licensee/seller to the consumer/purchaser.

(3) The stated annual license fee levied by the schedule under the foregoing provisions shall be due January 1 of each year and shall be delinquent after January 31 of the year for which such license is due, and a penalty of fifteen (15) percent for the first thirty (30) days they shall be delinquent, or fraction thereof, and shall be measured by an additional fifteen (15) percent for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of license due, which may be enforced at once. In addition, such person must pay a \$200.00 citation fee. There shall be no pro rata refund of any license fee because of having operated only a part of a calendar year, except as required under state law, nor shall any rebate be allowed upon revocation, suspension, abandonment or surrender of such license before the expiration thereof. All additional licenses taxes levied by said schedule shall be due the 20th day of the calendar month specified in each levy and shall be delinquent if not reported and paid by such date.

(4) If reports are not filed within the time herein provided and the taxes not paid on the dates herein provided for, such person shall pay to the city the full amount of tax together with interest at the rate of three percent per month, or fraction thereof, from the date the payment of such tax became delinquent; a penalty of 15 percent of the amount of the tax; and a citation fee of \$150.00; with interest, penalty, and citation fee must be paid by such person.

Schedule "F" – If gross receipts are:

More Than	Less but than	
0	99,999	\$100
100,000	199,999	\$129
200,000	299,999	\$232
300,000	399,999	\$320
400,000	499,999	\$403
500,000	599,999	\$484
600,000	699,999	\$563
700,000	799,999	\$640
800,000	899,999	\$715
900,000	999,999	\$788
1,000,000	1,099,999	\$859
1,100,000	1,199,999	\$938
1,200,000	1,299,999	\$995
1,300,000	1,399,999	\$1,060
1,400,000	1,499,999	\$1,123
1,500,000	1,999,999	\$1,184
2,000,000	2,499,999	\$1,484
2,500,000	2,999,999	\$1,779
3,000,000	3,499,999	\$2,069
3,500,000	3,999,999	\$2,349
4,000,000	4,999,999	\$2,619
5,000,000	5,999,999	\$3,139
6,000,000	7,999,999	\$3,639
8,000,000	10,999,999	\$4,599
11,000,000	13,999,999	\$5,979
14,000,000	57,999,999	\$7,299
58,000,000	91,999,999	\$25,779
92,000,000	Over 92 MM	\$38,699

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	\$50.00	
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 "I" – Peddlers

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

Schedule "J" – Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$ 50.00 per decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

Schedule “K” – Telephones & Telecommunications

(Licensed as prescribed by state law.)

Exchange License	\$ 100
Long Distance License	\$ 100

Schedule “L” – Special Events Licenses

Each, per day, whether sponsored or unsponsored	\$ 120
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Schedule “M” = Fortune Tellers

Annual license rate is \$1,000.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

Schedule “N” – Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$20.00 per decal
5 to 10 machines vending any type merchandise or product	\$10.00 per decal
All over 10 machines vending any type merchandise or product	\$ 5.00 per decal

Schedule “O” – Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$50.00 per decal
All billiard or pool tables over 2	\$25.00 per decal

Schedule “P” – Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$25.00 per decal
All machines over 10	\$10.00 per decal

Schedule “Q” – Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$25.00 per decal
Over 5 buses, trucks or other equipment	\$10.00 per decal

Schedule “R” – Number of Employees

R-1	Where personnel are from 1 to 2 people	\$100.00
R-2	Where personnel are from 3 to 5 people	\$250.00
R-3	Where personnel are from 6 to 10 people	\$400.00
R-4	Where personnel are from 11 to 20 people	\$550.00
R-5	Where personnel are from 21 to 50 people	\$700.00
R-6	Where personnel are from 51 to 75 people	\$850.00
R-7	Where personnel are from 76 to 100 people	\$1,000.00
R-8	Personnel over 100 to be \$1,000 + \$50.00 per person over 100.	

Schedule “S” – Square Feet

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

Schedule “U” – 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 "V" - Delivery License

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

\$ 85.00

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/>.