



City of Citronelle (9327) Business License Fee Schedule including General Information/FAQs



Thank you for doing business in the City of Citronelle.

All businesses operating in the city limits or police jurisdiction of the City of Citronelle 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
72119.00	Gross	Accommodations - bed and breakfast inns and services	D
72111.00	Gross	Accommodations - hotels, motels and similar facilities	C
72131.00	Gross	Accommodations - rooming houses and boarding houses	E
72121.00	Gross	Accommodations - trailer parks, RV parks, and travel parks	E
54121.00	Gross	Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	A
54121.SP	Gross	Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board -Sole Proprietors Only	A-SP
56132.00	Gross	Administrative services - answering, employment, office, sec., travel,	C
56132.SP	Gross	Administrative services --Sole Proprietors Only	C-SP
52492.00	Gross	Agent Office - admin of third parties, pension funds, annuities, etc	B
52492.SP	Gross	Agent Office --Sole Proprietors Only	B-SP
11511.00	Gross	Agriculture support - cotton gins, farm mgt, post-harvest activities,	F
11511.SP	Gross	Agriculture support --Sole Proprietors Only	F-SP
48100.00	Gross	Air transportation - airline tickets, shipping, freight, charters service	B
48100.SP	Gross	Air transportation--Sole Proprietors Only	B-SP
62191.00	Gross	Ambulance - ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	D
62191.SP	Gross	Ambulance --Sole Proprietors Only Must Provide Board Certification: Alabama EMSP Licensure	D-SP
71311.00	Gross	Amusement - arcades, golf clubs, marinas, fitness, bowling centers,	B
71311.SP	Gross	Amusement --Sole Proprietors Only	B-SP
11299.00	Gross	Animal Production - dairy, cattle, ranching, sheep, chickens, poultry	F
11299.SP	Gross	Animal Production --Sole Proprietors Only	F-SP
31500.00	Gross	Apparel manufacturing - women, men, children, hosiery, lingerie outerwear,	D
31500.SP	Gross	Apparel manufacturing--Sole Proprietors Only	D-SP
33500.00	Gross	Appliance manufacturing - small appliance, lighting, electrical, battery, freezer,	C
33500.SP	Gross	Appliance manufacturing --Sole Proprietors Only	C-SP
54131.00	Gross	Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	A
54131.SP	Gross	Architect - individual and/or firm professional license --Sole Proprietors Only Must Provide Board Certification: Architects Registration Board	A-SP
71112.00	Gross	Arts and sports - dance, musical, teams, tracks, promoters, agents,	B
71112.SP	Gross	Arts and sports --Sole Proprietors Only	B-SP
54111.00	Gross	Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	A
54111.SP	Gross	Attorney/Lawyers - individual and/or firm professional license --Sole Proprietors Only	A-SP

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
		Must Provide Board Certification: Alabama State Bar	
72119.SP	Gross	B & B inns--Sole Proprietors Only	D-SP
52211.01	State Law	Bank Branch or ATM - not main office of bank	U
52210.SP	State Law	Bank Branch or ATM--Sole Proprietors Only	U-SP
52211.00	State Law	Bank Main Office - not branch location or ATM	U
52211.SP	State Law	Bank Main Office --Sole Proprietors Only	U-SP
31212.00	Flat	Beer & Wine wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H \$375
31212.SP	Flat	Beer & Wine wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) --Sole Proprietors Only	H-SP \$375
312122.00	Flat	Beer off premise - regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.	H \$50
312122.SP	Flat	Beer off premise - regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.--Sole Proprietors Only	H-SP
312121.00	Flat	Beer on/off premise - regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.	H \$75
312121.SP	Flat	Beer on/off premise - regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.--Sole Proprietors Only	H-SP
31212.01	Flat	Beer wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H \$275
31213.SP	Flat	Beer wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) --Sole Proprietors Only	H-SP \$275
31200.00	Gross	Beverage manufacturing - all types of soft drinks, bottled water, breweries, ice,	E
31200.SP	Gross	Beverage manufacturing --Sole Proprietors Only	E-SP
51500.00	Gross	Broadcasting - radio and television stations	B
51500.SP	Gross	Broadcasting --Sole Proprietors Only	B-SP
44400.00	Gross	Building materials and gardening equipment dealers - hardware, paint,	C
44400.SP	Gross	Building materials --Sole Proprietors Only	C-SP
910.02	Units	Category for number of – amusement devices and/or games	P
910.01	Units	Category for number of – pool tables	O
910.00	Units	Category for number of – vending machines for all types vending	N
72232.00	Gross	Caterers - and/or mobile food services Must Provide Board Certification: Department of Health Permit	C
72232.SP	Gross	Caterers - and/or mobile food services--Sole Proprietors Only Must Provide Board Certification: Department of Health Permit	C-SP
32500.00	Gross	Chemical manufacturing - of fertilizer, wood, pesticide, paint, soap, and resin	C
32500.SP	Gross	Chemical manufacturing --Sole Proprietors Only	C-SP

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
62131.00	Gross	Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	A
62131.SP	Gross	Chiropractor - individual and/or firm professional license --Sole Proprietors Only Must Provide Board Certification: Chiropractic Examiners Board	A-SP
44800.00	Gross	Clothing & accessories - men, women, children, infant, shoe, jewelry,	B
44800.SP	Gross	Clothing & accessories --Sole Proprietors Only	B-SP
312141.00	Flat	Club Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Beer on/off 312121.00 and Wine on/off 312131.00 as well as Drinking Establishment license 72241 New applicants must apply at city hall.	H \$650
312144.SP	Flat	Club Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Beer on/off 312121.00 and Wine on/off 312131.00 as well as Drinking Establishment license 72241 New applicants must apply at city hall.--Sole Proprietors Only	H-SP
33400.00	Gross	Computer & electronic manufacturing - audio, video, circuit boards, peripherals,	C
33400.SP	Gross	Computer & electronic manufacturing --Sole Proprietors Only	C-SP
54151.00	Gross	Computer Programmer - individual and/or professional firm license	A
54151.SP	Gross	Computer Programmer --Sole Proprietors Only	A-SP
23721.SP	Gross	Contractors - building equipment & mechanical install --Sole Proprietors Only	E-SP
23835.SP	Gross	Contractors - carpentry--Sole Proprietors Only	E-SP
23811.SP	Gross	Contractors - concrete --Sole Proprietors Only	E-SP
23831.SP	Gross	Contractors - drywall, acoustical & insulation--Sole Proprietors Only	E-SP
23891.SP	Gross	Contractors - excavation / site development--Sole Proprietors Only	E-SP
23833.SP	Gross	Contractors - floor coverings/all types--Sole Proprietors Only	E-SP
23611.00	Gross	Contractors - general contractors, comm. bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
23611.SP	Gross	Contractors - general contractors, comm. bldg, residential, subdivisions --Sole Proprietors Only Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E-SP
23815.SP	Gross	Contractors - glass and glazing--Sole Proprietors Only	E-SP
23731.00	Gross	Contractors - heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
23731.SP	Gross	Contractors - heavy construction, highway, bridge, street, water, sewer--Sole Proprietors Only Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D-SP
23814.SP	Gross	Contractors - masonry / stone--Sole Proprietors Only	E-SP
23832.SP	Gross	Contractors - painting / wall covering--Sole Proprietors Only	E-SP
23816.SP	Gross	Contractors - roofing, siding / sheet metal--Sole Proprietors Only	E-SP
23721.00	Gross	Contractors - <u>specialty trade</u> - building equipment & mechanical install	E

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
23835.00	Gross	Contractors - <u>specialty trade</u> - carpentry contractors	E
23811.00	Gross	Contractors - <u>specialty trade</u> - concrete contractors	E
23831.00	Gross	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	E
23821.00	Gross	Contractors - <u>specialty trade</u> - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	E
23821.SP	Gross	Contractors - specialty trade - electrical contractors --Sole Proprietors Only Must Provide Board Certification: Alabama Electrical Contractors Board	E-SP
23891.00	Gross	Contractors - <u>specialty trade</u> - excavation and site development	E
23833.00	Gross	Contractors - <u>specialty trade</u> - floor coverings/all types	E
23815.00	Gross	Contractors - <u>specialty trade</u> - glass and glazing contractors	E
23822.01	Gross	Contractors - <u>specialty trade</u> - heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
23823.SP	Gross	Contractors - specialty trade - heating & air conditioning--Sole Proprietors Only Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E-SP
23814.00	Gross	Contractors - <u>specialty trade</u> - masonry and stone contractors	E
23832.00	Gross	Contractors - <u>specialty trade</u> - painting and wall covering	E
23822.00	Gross	Contractors - <u>specialty trade</u> – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
23822.SP	Gross	Contractors - specialty trade – plumbing--Sole Proprietors Only Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E-SP
23816.00	Gross	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	E
23812.00	Gross	Contractors - <u>specialty trade</u> - structural steel erection	E
23834.00	Gross	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	E
23822.02	Gross	Contractors - <u>specialty trade</u> - water well drilling & irrigation	E
23891.01	Gross	Contractors - <u>specialty trade</u> - wrecking and demolition	E
23800.00	Gross	Contractors - <u>specialty trades contractors</u> - non-general & non-heavy	D
23812.SP	Gross	Contractors - structural steel erection--Sole Proprietors Only	E-SP
23834.SP	Gross	Contractors - tile, marble, terrazzo & mosaic--Sole Proprietors Only	E-SP
23824.SP	Gross	Contractors - water well drilling / irrigation--Sole Proprietors Only	E-SP
23899.SP	Gross	Contractors - wrecking / demolition--Sole Proprietors Only	E-SP
23800.SP	Gross	Contractors non-general & non-heavy--Sole Proprietors Only	D-SP
49200.00	Gross	Couriers - couriers and local messengers, services, local delivery services	C
49200.SP	Gross	Couriers--Sole Proprietors Only	C-SP
52221.00	Gross	Credit services - companies and activities related to credit and mediation	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
52221.SP	Gross	Credit services --Sole Proprietors Only	B-SP
999999.SP	Gross	Delivery - Business Located Inside City Limits- if gross more than \$75,000 call RDS assistance--Sole Proprietors Only	V-SP
999999.00	Gross	Delivery - Business Located Inside City Limits- if gross receipts are more than \$75,000 a license is needed based on the type of business conducted.	V
999999.01	Gross	Delivery - Business Located Outside City Limits- if gross receipts are more than \$75,000 a license is needed based on the type of business conducted.	V
999998.SP	Gross	Delivery - Business Located Outside City Limits- if gross more than \$75,000 call RDS assistance--Sole Proprietors Only	V-SP
62121.00	Gross	Dentist-individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	A
62121.SP	Gross	Dentist-individual and/or firm professional license --Sole Proprietors Only Must Provide Board Certification: Board of Dental Examiners of Alabama	A-SP
72241.00	Gross	Drinking Establishment - club, lounge, bar or other Must also purchase appropriate liquor license and Must also purchase Beer on/off 312121.00 and Wine on/off 312131.00 New applicants must apply at city hall. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
72241.SP	Gross	Drinking Establishment - club, lounge, bar or other Must also purchase appropriate liquor license and Must also purchase Beer on/off 312121.00 and Wine on/off 312131.00 New applicants must apply at city hall.--Sole Proprietors Only Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B-SP
61100.00	Gross	Educational services - technical, computer, sports, services, business,	D
61100.SP	Gross	Educational services --Sole Proprietors Only	D-SP
44300.00	Gross	Electronic & appliance store - household, radio, television, computers,	B
44300.SP	Gross	Electronic & appliance store --Sole Proprietors Only	B-SP
54133.00	Gross	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
54133.SP	Gross	Engineer - individual and/or firm professional license --Sole Proprietors Only Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A-SP
56171.00	Gross	Exterminating services - exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	E
56171.SP	Gross	Exterminating services - exterminating company and its services--Sole Proprietors Only Must Provide Board Certification: Department of Agriculture and Industries	E-SP
11199.00	Gross	Farming and Crop Production - agriculture, crop production, nursery,fruit, growers,	F
11199.SP	Gross	Farming/Crop Production --Sole Proprietors Only	F-SP
11411.00	Gross	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies,	E
11411.SP	Gross	Fishing & hunting --Sole Proprietors Only	E-SP
44512.00	Gross	Food & beverage stores - grocery, convenience store, markets,	F
44512.SP	Gross	Food & beverage stores --Sole Proprietors Only	F-SP
31100.00	Gross	Food manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing,	F

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
31100.SP	Gross	Food manufacturing --Sole Proprietors Only	F-SP
11311.00	Gross	Forestry - logging, forestry, timber track operations, timber mgt,	D
11311.SP	Gross	Forestry --Sole Proprietors Only	D-SP
81299.00	Flat	Fortune Teller or Clairvoyant - individual reader license	M
81299.SP	Flat	Fortune Teller or Clairvoyant --Sole Proprietors Only	M-SP
52500.00	Gross	Funds, trusts, other financial agencies - Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp,	A
52500.SP	Gross	Funds, trusts, other financial agencies --Sole Proprietors Only	A-SP
44200.00	Gross	Furniture - furniture, home furnishings, stores, floor coverings, window,	C
33700.00	Gross	Furniture manufacturing - cabinets, office, household, beds, kitchen	C
33700.SP	Gross	Furniture manufacturing --Sole Proprietors Only	C-SP
44200.SP	Gross	Furniture --Sole Proprietors Only	C-SP
44700.00	Gross	Gasoline Retail - selling gasoline with or without convenience stores	E
44700.SP	Gross	Gasoline Retail--Sole Proprietors Only	E-SP
45200.00	Gross	General merchandise stores - department, warehouse clubs, superstores,	C
45200.SP	Gross	General merchandise stores--Sole Proprietors Only	C-SP
44600.00	Gross	Health and personal care stores - drug, pharmacy, cosmetic, optical, health food	C
44600.SP	Gross	Health and personal care stores--Sole Proprietors Only	C-SP
62149.00	Gross	HMO - medical centers and services	B
62149.SP	Gross	HMO --Sole Proprietors Only	B-SP
62211.00	Gross	Hospitals - surgical, substance abuse, psychiatric, general care, special,	C
62211.SP	Gross	Hospitals --Sole Proprietors Only	C-SP
72111.SP	Gross	Hotels, motels etc--Sole Proprietors Only	C-SP
51900.00	Gross	Information services and data processing - providing, storing, processing, access to information	A
51900.SP	Gross	Information services--Sole Proprietors Only	A-SP
52426.00	State Law	Insurance Company and/or its agents - fire, and/or marine premiums 11-51-120 / 123 (Not Subject to Cap) 4% of premiums as per state guidelines	
52426.SP	State Law	Insurance Company and/or its agents - fire, and/or marine premiums 11-51-120 / 123 (Not Subject to Cap)--Sole Proprietors Only 4% of premiums as per state guidelines	
52428.00	State Law	Insurance Company and/or its agents - health, allied and all other premiums 11-51-120 / 123 (Not Subject to Cap) \$10 plus 1% of premiums as per state guidelines	
52428.SP	State Law	Insurance Company and/or its agents - health, allied and all other premiums 11-51-120 / 123 (Not Subject to Cap)--Sole Proprietors Only \$10 plus 1% of premiums as per state guidelines	

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
56172.00	Gross	Janitorial Firm-janitorial cleaning services-individual or firm	F
56172.SP	Gross	Janitorial Firm--Sole Proprietors Only	F-SP
56173.00	Gross	Landscaping Services	F
56173.SP	Gross	Landscaping Services --Sole Proprietors Only	F-SP
53211.SP	Gross	Leasing - all tangible property--Sole Proprietors Only	C-SP
53223.SP	Gross	Leasing - video rental--Sole Proprietors Only	D-SP
31600.SP	Gross	Leather / allied products manufacturing--Sole Proprietors Only	D-SP
31600.00	Gross	Leather and allied products manufacturing - shoes, luggage, handbag, related	D
312141.00	Flat	Lounge Retail Liquor Class I Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Beer on/off 312121.00 and Wine on/off 312131.00 as well as Drinking Establishment license 72241 New applicants must apply at city hall.	H \$650
312141.SP	Flat	Lounge Retail Liquor Class I Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Beer on/off 312121.00 and Wine on/off 312131.00 as well as Drinking Establishment license 72241 New applicants must apply at city hall. --Sole Proprietors Only	H-SP
33300.00	Gross	Machinery manufacturing - office machinery, industrial, engines, farm, HVAC,	C
33300.SP	Gross	Machinery manufacturing --Sole Proprietors Only	C-SP
55100.00	Gross	Management companies - offices, enterprises, regional, corporate,	B
55100.SP	Gross	Management companies --Sole Proprietors Only	B-SP
33200.00	Gross	Metal fabrication - cutlery, structural, ornamental, machine shops,	D
33200.SP	Gross	Metal fabrication --Sole Proprietors Only	D-SP
21229.00	Gross	Mining - (except for oil and gas) all related mining activities,	C
21311.00	Gross	Mining support services - for oil and gas mining activities, oil/gas wells,	C
21311.SP	Gross	Mining support services --Sole Proprietors Only	C-SP
21229.SP	Gross	Mining--Sole Proprietors Only	C-SP
45390.SP	Gross	Miscellaneous retailers --Sole Proprietors Only	B-SP
33900.00	Gross	Miscellaneous manufacturing-Misc. Manufacturing, medical, dental, jewelry,	B
33900.SP	Gross	Miscellaneous manufacturing--Sole Proprietors Only	B-SP
45390.00	Gross	Miscellaneous retailers - florist, gift, novelty, pet, art, and tobacco	B
51200.00	Gross	Motion pictures - theatres, videos, recording, drive-ins, sound studios,	A
51200.SP	Gross	Motion pictures --Sole Proprietors Only	A-SP
44100.00	Gross	Motor vehicle parts and accessories - auto, motorcycles, boats, parts and accessories,	C
44100.SP	Gross	Motor vehicle parts --Sole Proprietors Only	C-SP
44111.00	Gross	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc...-dealerships and lots	D

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
		Must Provide Board Certification: Revenue Department - Regulatory License	
44111.SP	Gross	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc...- dealerships and lots (Regulatory License Required) --Sole Proprietors Only Must Provide Board Certification: Revenue Department - Regulatory License	D-SP
71211.00	Gross	Museums - museums and historical sites, zoos, botanical gardens, parks,	C
71211.SP	Gross	Museums --Sole Proprietors Only	C-SP
32700.00	Gross	Nonmetallic manufacturing - clay, glass, cement, lime, pottery, ceramic, brick, tile,	C
32700.SP	Gross	Nonmetallic manufacturing --Sole Proprietors Only	C-SP
45439.00	Flat	Non-Store Retailer - peddlers license / local peddler	I
45439.SP	Flat	Non-Store Retailer - peddlers --Sole Proprietors Only	I-SP
45400.00	Gross	Non-store retailers - vending machine operators, direct selling, mail order	D
45400.SP	Gross	Non-store retailers--Sole Proprietors Only	D-SP
62311.00	Gross	Nursing care - residential care facility, day care, assisted living	C
62311.SP	Gross	Nursing care--Sole Proprietors Only	C-SP
62331.00	Gross	Nursing Home - care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D
62331.SP	Gross	Nursing Home--Sole Proprietors Only Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D-SP
21111.00	Gross	Oil and gas extraction - natural gas liquid extraction, crude extraction,	C
21111.SP	Gross	Oil and gas extraction --Sole Proprietors Only	C-SP
62132.00	Gross	Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	A
62132.SP	Gross	Optometrist - individual and/or firm professional license --Sole Proprietors Only Must Provide Board Certification: Optometry Board	A-SP
31400.00	Gross	Other manufacturing - mill operations not covered in 313, rugs, linen, curtains	E
31400.SP	Gross	Other manufacturing --Sole Proprietors Only	E-SP
62198.00	Gross	Outpatient Care Centers - all other types of services	C
62198.SP	Gross	Outpatient Care Centers --Sole Proprietors Only	C-SP
312141.00	Flat	Package Store Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Beer off 312122.00 and Wine off 312131.01 as well as Package Store Retail License 44531 New applicants must apply at city hall.	H \$650
312142.SP	Flat	Package Store Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Beer off 312122.00 and Wine off 312131.01 as well as Package Store Retail License 44531 New applicants must apply at city hall.--Sole Proprietors Only	H-SP
44531.00	Gross	Package Stores - selling beer, wine and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Package Store Liquor Class II 312141.01 and Beer off 312122.00 and Wine off New applicants must apply at city hall. 312131.01	D

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
44531.SP	Gross	Package Stores - selling beer, wine and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Package Store Liquor Class II 312141.01 and Beer off 312122.00 and Wine off New applicants must apply at city hall.312131.01--Sole Proprietors Only	D
32200.00	Gross	Paper manufacturing - pulp, paper, and converted products, stationary, tubes, cores,	E
32200.SP	Gross	Paper manufacturing --Sole Proprietors Only	E-SP
48599.00	State Law	Passenger transportation - bus terminals State Regulated 37-3-33 (Not Subject to Cap)	
48599.SP	State Law	Passenger transportation - bus terminals State Regulated 37-3-33 (Not Subject to Cap)--Sole Proprietors Only	
48531.SP	Units	Passenger transportation - buses, taxi cabs, limousine service, buggy, charters - -Sole Proprietors Only	J-SP
48531.00	Units	Passenger transportation - buses, taxi cabs, limousine service, buggy, charters,	J
48551.00	Gross	Passenger transportation - charter and other vehicle transit services	B
48551.SP	Gross	Passenger transportation - charter and other--Sole Proprietors Only	B-SP
48531.01.00	Units	Passenger transportation - number of buses, taxis, cabs, limousines, or Buggy's	J
48532.SP	Units	Passenger transportation - per vehicle --Sole Proprietors Only	J-SP
52229.00	Gross	Pawn Shop - whether title pawn or merchandise	A
52229.SP	Gross	Pawn Shop --Sole Proprietors Only	A-SP
81211.00	Gross	Personal Services - barber Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
81211.SP	Gross	Personal Services - barber--Sole Proprietors Only Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B-SP
81211.01	Gross	Personal Services – beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
81212.SP	Gross	Personal Services – beautician--Sole Proprietors Only Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B-SP
81211.02	Gross	Personal Services – funerals Must Provide Board Certification: Board of Funeral Services	B
81213.SP	Gross	Personal Services – funerals--Sole Proprietors Only Must Provide Board Certification: Board of Funeral Services	B-SP
81211.03	Gross	Personal Services - nail, tanning, diet, skin,	B
81214.SP	Gross	Personal Services - nail, tanning, diet, skin--Sole Proprietors Only	B-SP
32400.SP	Gross	Petroleum / coal manufacturing--Sole Proprietors Only	C-SP
32400.00	Gross	Petroleum and coal manufacturing - asphalt, grease, roofing, paving products,	C
54192.00	Gross	Photographer - studios, portrait, commercial, services	A
54192.SP	Gross	Photographer - studios--Sole Proprietors Only	A-SP
62111.00	Gross	Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners &	A

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
		Medical Licensure Commission of Alabama	
62111.SP	Gross	Physician - individual and/or firm professional license --Sole Proprietors Only Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	A-SP
32600.00	Gross	Plastic & rubber manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film,	D
32600.SP	Gross	Plastic & rubber manufacturing--Sole Proprietors Only	D-SP
33100.00	Gross	Primary metal manufacturing - iron, steel, aluminum, wire, copper, foundries	C
33100.SP	Gross	Primary metal manufacturing--Sole Proprietors Only	C-SP
32300.00	Gross	Printing - screen, quick, digital, books, lithographic, handbills, comm.	D
32300.SP	Gross	Printing --Sole Proprietors Only	D-SP
54169.SP	Gross	Prof SRCS Not Elsewhere Classified--Sole Proprietors Only	A-SP
54169.00	Gross	Professional Services Not Elsewhere Classified - scientific, technical,	A
51100.00	Gross	Publishing industries except internet - newspaper, book, periodical, databases, software	B
51100.SP	Gross	Publishing industries except internet --Sole Proprietors Only	B-SP
48200.00	State Law	Rail transportation - transportation, ticket offices State Regulated 11-51-124 (Not Subject to Cap)	
48200.SP	State Law	Rail transportation - transportation, ticket offices State Regulated 11-51-124 (Not Subject to Cap)--Sole Proprietors Only	
53111.00	Gross	Real estate - offices, agents, brokers, management, appraisers,	B
53111.SP	Gross	Real estate--Sole Proprietors Only	B-SP
53211.00	Gross	Rental and leasing - auto, truck, trailer, RV, all tangible property,	C
53223.00	Gross	Rental and leasing - movie and video rental	D
81141.SP	Gross	Repairs / maintenance - all appliances--Sole Proprietors Only	D-SP
81111.SP	Gross	Repairs / maintenance - all electronic equipment--Sole Proprietors Only	B-SP
81112.SP	Gross	Repairs / maintenance - auto etc.--Sole Proprietors Only	C-SP
81141.00	Gross	Repairs and maintenance - all appliances, home & garden equipment	D
81111.00	Gross	Repairs and maintenance - all electronic equipment	B
81112.00	Gross	Repairs and maintenance - auto, paint/body, carwash, other vehicular,	C
72211.00	Gross	Restaurant - full service restaurant facility (Health Dept Permit Required) If you sell liquor beer and wine you must also purchase additional licenses.	D
72211.SP	Gross	Restaurant - full service restaurant facility (Health Dept Permit Required) If you sell liquor beer and wine you must also purchase additional licenses.--Sole Proprietors Only	D-SP
72221.00	Gross	Restaurant - limited facility or service (Health Dept Permit Required)	D
72221.SP	Gross	Restaurant - limited facility or service (Health Dept Permit Required)--Sole Proprietors Only	D-SP
312141.00	Flat	Restaurant Retail Liquor Class Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Beer on/off 312121.00 and Wine on/off 312131.00 as well as Restaurant Retail License	H \$650

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
		72211 New applicants must apply at city hall.	
312143.SP	Flat	Restaurant Retail Liquor Class Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Beer on/off 312121.00 and Wine on/off 312131.00 as well as Restaurant Retail License 72211 New applicants must apply at city hall.--Sole Proprietors Only	H-SP
72131.SP	Gross	Rooming /boarding houses--Sole Proprietors Only	E-SP
52212.SP	State Law	S & L - main branch--Sole Proprietors Only	U-SP
52212.01	State Law	S&L Branch or ATM -not main office of S&L	U
52213.SP	State Law	S&L Branch or ATM --Sole Proprietors Only	U-SP
52212.00	State Law	Savings and Loans - not branch location or ATM	U
52300.00	Gross	Securities, commodity - brokerage, portfolio, investment, other Must Provide Board Certification: Alabama Securities Commission	A
52300.SP	Gross	Securities, commodity --Sole Proprietors Only Must Provide Board Certification: Alabama Securities Commission	A-SP
48700.SP	Gross	Sightseeing --Sole Proprietors Only	A-SP
48700.00	Gross	Sightseeing transportation - scenic and sightseeing, land, air, water,	A
62441.01	Gross	Social assistance - child care (DHR License Required)	E
62442.SP	Gross	Social assistance - child care (DHR License Required)--Sole Proprietors Only	E-SP
62441.00	Gross	Social assistance - shelters, vocational, abuse, emergency,	E
62441.SP	Gross	Social assistance--Sole Proprietors Only	E-SP
71131.00	Gross	Special Events - promoter or activity - see schedule for rates	L
71131.SP	Gross	Special Events --Sole Proprietors Only	L-SP
45100.00	Gross	Sporting goods & hobbies - toy, fish, gun, books, games	B
45100.SP	Gross	Sporting goods & hobbies--Sole Proprietors Only	B-SP
54137.00	Gross	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
54137.SP	Gross	Surveyor --Sole Proprietors Only Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A-SP
54121.01	Gross	Tax Preparation / Bookkeeper	A
54122.SP	Gross	Tax Preparation / Bookkeeper--Sole Proprietors Only	A-SP
51721.00	Gross	Telecommunications - cellular and other wireless, paging, (Not Subject to Cap)	K
51721.SP	Gross	Telecommunications - cellular and other wireless, paging, (Not Subject to Cap) --Sole Proprietors Only	K-SP
51731.00	Gross	Telecommunications - resellers of service (Not Subject to Cap)	K
51731.SP	Gross	Telecommunications - resellers of service (Not Subject to Cap) --Sole Proprietors Only	K-SP
51700.01	State Law	Telecommunications - telephone long distance per 11 -51 -128 (Not Subject to Cap)	K

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
51701.SP	State Law	Telecommunications - telephone long distance per 11 -51 -128 (Not Subject to Cap)--Sole Proprietors Only	K-SP
51700.00	State Law	Telecommunications-telephone local per 11-51-128 (Not Subject to Cap)	K
51700.SP	State Law	Telecommunications-telephone local per 11-51-128 (Not Subject to Cap)--Sole Proprietors Only	K-SP
31300.00	Gross	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills,	E
31300.SP	Gross	Textile manufacturing--Sole Proprietors Only	E-SP
72121.SP	Gross	Trailer, RV, travel parks--Sole Proprietors Only	E-SP
33600.00	Gross	Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle,	D
33600.SP	Gross	Transportation manufacturing --Sole Proprietors Only	D-SP
48400.00	Gross	Truck transportation - local, long-distance, freight, moving, and storage	C
48400.SP	Gross	Truck transportation - local, long-distance--Sole Proprietors Only	C-SP
48411.00	State Law	Truck transportation - terminal - state regulated 37-3-33 (Not Subject to Cap)	
48411.SP	State Law	Truck transportation - terminal - state regulated 37-3-33 (Not Subject to Cap)--Sole Proprietors Only	
99900.00	Gross	Unclassified miscellaneous business services not elsewhere classified	C
99900.SP	Gross	Unclassified miscellaneous business services not elsewhere classified --Sole Proprietors Only	C-SP
99911.00	Gross	Unclassified miscellaneous personal services not elsewhere classified	B
99911.SP	Gross	Unclassified miscellaneous personal services not elsewhere classified --Sole Proprietors Only	B-SP
45331.00	Gross	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt	F
45331.SP	Gross	Used Merchandise Stores --Sole Proprietors Only	F-SP
22112.00	Gross	Utilities - electric power or light company (Not Subject to Cap)	G
22112.SP	Gross	Utilities - electric power or light company (Not Subject to Cap)--Sole Proprietors Only	G-SP
22121.00	Gross	Utilities - natural gas company (Not Subject to Cap)	G
22121.SP	Gross	Utilities - natural gas company (Not Subject to Cap)--Sole Proprietors Only	G-SP
22131.00	Gross	Utilities - water, sewage treatment, steam, and other (Not Subject to Cap)	G
22131.SP	Gross	Utilities - water, sewage treatment, steam, and other (Not Subject to Cap)--Sole Proprietors Only	G-SP
54194.00	Gross	Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
54194.SP	Gross	Veterinarian - individual and/or firm professional license --Sole Proprietors Only Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A-SP
49300.00	Gross	Warehousing and storage - distribution, household, refrigerated, special,	F
49300.SP	Gross	Warehousing and storage --Sole Proprietors Only	F-SP
56200.00	Gross	Waste management - companies, trucks, septic tanks, landfill, services,	F
56200.SP	Gross	Waste management --Sole Proprietors Only	F-SP

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
48300.00	Gross	Water transportation - coastal, freight forwarders, inland, passenger	B
48300.SP	Gross	Water transportation --Sole Proprietors Only	B-SP
42100.00	Gross	Wholesale trade - <u> durable</u> , vehicle, machinery, equipment, furniture,	E
42100.SP	Gross	Wholesale trade - durable--Sole Proprietors Only	E-SP
42272.00	Gross	Wholesale trade - <u> non-durable</u> , wholesale gasoline distributor	F
42272.SP	Gross	Wholesale trade -gas--Sole Proprietors Only	F-SP
42200.00	Gross	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy,	E
42200.SP	Gross	Wholesale trade -non-durable--Sole Proprietors Only	E-SP
312131.00	Flat	Wine off premise - regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.	H \$75
312132.SP	Flat	Wine off premise - regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.--Sole Proprietors Only	H-SP
312131.00	Flat	Wine on/off premise - regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.	H \$75
312131.SP	Flat	Wine on/off premise - regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.--Sole Proprietors Only	H-SP
31212.02	Flat	Wine wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H \$275
31214.SP	Flat	Wine wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)--Sole Proprietors Only	H-SP \$275
32100.00	Gross	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork,	F
32100.SP	Gross	Wood manufacturing --Sole Proprietors Only	F-SP

Calculation Information

*****Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00*****

Schedule "A" – If Gross Receipts are:

		Base Fee Due if Not Sole Proprietor	Base Fee Due if Sole Proprietor
0	199,999	250	150
200,000	299,999	346 + 2.72 per 1,000 in excess of 200,000	346 + 2.72 per 1,000 in excess of 200,000
300,000	399,999	618 + 2.35 per 1,000 in excess of 300,000	618 + 2.35 per 1,000 in excess of 300,000
400,000	499,999	853 + 2.21 per 1,000 in excess of 400,000	853 + 2.21 per 1,000 in excess of 400,000
500,000	599,999	1,074 + 2.16 per 1,000 in excess of 500,000	1,074 + 2.16 per 1,000 in excess of 500,000
600,000	699,999	1,290 + 2.11 per 1,000 in excess of 600,000	1,290 + 2.11 per 1,000 in excess of 600,000
700,000	799,999	1,501 + 2.05 per 1,000 in excess of 700,000	1,501 + 2.05 per 1,000 in excess of 700,000
800,000	899,999	1,706 + 2.00 per 1,000 in excess of 800,000	1,706 + 2.00 per 1,000 in excess of 800,000
900,000	999,999	1,906 + 1.95 per 1,000 in excess of 900,000	1,906 + 1.95 per 1,000 in excess of 900,000
1,000,000	1,099,999	2,101 + 1.89 per 1,000 in excess of 1,000,000	2,101 + 1.89 per 1,000 in excess of 1,000,000
1,100,000	1,199,999	2,290 + 1.84 per 1,000 in excess of 1,100,000	2,290 + 1.84 per 1,000 in excess of 1,100,000
1,200,000	1,299,999	2,274 + 1.79 per 1,000 in excess of 1,200,000	2,274 + 1.79 per 1,000 in excess of 1,200,000
1,300,000	1,399,999	2,653 + 1.73 per 1,000 in excess of 1,300,000	2,653 + 1.73 per 1,000 in excess of 1,300,000
1,400,000	1,499,999	2,826 + 1.68 per 1,000 in excess of 1,400,000	2,826 + 1.68 per 1,000 in excess of 1,400,000
1,500,000	1,999,999	2,994 + 1.63 per 1,000 in excess of 1,500,000	2,994 + 1.63 per 1,000 in excess of 1,500,000
2,000,000	2,499,999	3,157 + 1.60 per 1,000 in excess of 2,000,000	3,157 + 1.60 per 1,000 in excess of 2,000,000
2,500,000	2,999,999	3,957 + 1.57 per 1,000 in excess of 2,500,000	3,957 + 1.57 per 1,000 in excess of 2,500,000
3,000,000	3,499,999	4,742 + 1.55 per 1,000 in excess of 3,000,000	4,742 + 1.55 per 1,000 in excess of 3,000,000
3,500,000	3,999,999	5,517 + 1.49 per 1,000 in excess of 3,500,000	5,517 + 1.49 per 1,000 in excess of 3,500,000
4,000,000	4,999,999	6,262 + 1.44 per 1,000 in excess of 4,000,000	6,262 + 1.44 per 1,000 in excess of 4,000,000
5,000,000	5,999,999	6,982 + 1.39 per 1,000 in excess of 5,000,000	6,982 + 1.39 per 1,000 in excess of 5,000,000
6,000,000	7,999,999	8,372 + 1.33 per 1,000 in excess of 6,000,000	8,372 + 1.33 per 1,000 in excess of 6,000,000
8,000,000	8,999,999	9,702 + 1.28 per 1,000 in excess of 8,000,000	9,702 + 1.28 per 1,000 in excess of 8,000,000
9,000,000	10,999,999	12,262 + 1.23 per 1,000 in excess of 9,000,000	12,262 + 1.23 per 1,000 in excess of 9,000,000
11,000,000	13,999,999	15,952 + 1.17 per 1,000 in excess of 11,000,000	15,952 + 1.17 per 1,000 in excess of 11,000,000
14,000,000	57,999,999	19,462 + 1.12 per 1,000 in excess of 14,000,000	19,462 + 1.12 per 1,000 in excess of 14,000,000
58,000,000	91,999,999	68,742 + 1.01 per 1,000 in excess of 58,000,000	68,742 + 1.01 per 1,000 in excess of 58,000,000
92,000,000	Over 92,000,000	102,080 + .80 per 1,000 in excess of 92,000,000	102,080 + .80 per 1,000 in excess of 92,000,000

*****Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00*****

Schedule “B” – If Gross Receipts are:

		Base Fee Due if Not Sole Proprietor	Base Fee Due if Sole Proprietor
0	199,999	250	150
200,000	299,999	300 + 2.41 per 1,000 in excess of 200,000	300 + 2.41 per 1,000 in excess of 200,000
300,000	399,999	541 + 2.05 per 1,000 in excess of 300,000	541 + 2.05 per 1,000 in excess of 300,000
400,000	499,999	746 + 1.94 per 1,000 in excess of 400,000	746 + 1.94 per 1,000 in excess of 400,000
500,000	599,999	940 + 1.89 per 1,000 in excess of 500,000	940 + 1.89 per 1,000 in excess of 500,000
600,000	699,999	1,129 + 1.84 per 1,000 in excess of 600,000	1,129 + 1.84 per 1,000 in excess of 600,000
700,000	799,999	1,313 + 1.80 per 1,000 in excess of 700,000	1,313 + 1.80 per 1,000 in excess of 700,000
800,000	899,999	1,492 + 1.75 per 1,000 in excess of 800,000	1,492 + 1.75 per 1,000 in excess of 800,000
900,000	999,999	1,668 + 1.70 per 1,000 in excess of 900,000	1,668 + 1.70 per 1,000 in excess of 900,000
1,000,000	1,099,999	1,838 + 1.66 per 1,000 in excess of 1,000,000	1,838 + 1.66 per 1,000 in excess of 1,000,000
1,100,000	1,199,999	2,004 + 1.61 per 1,000 in excess of 1,100,000	2,004 + 1.61 per 1,000 in excess of 1,100,000
1,200,000	1,299,999	2,165 + 1.56 per 1,000 in excess of 1,200,000	2,165 + 1.56 per 1,000 in excess of 1,200,000
1,300,000	1,399,999	2,321 + 1.52 per 1,000 in excess of 1,300,000	2,321 + 1.52 per 1,000 in excess of 1,300,000
1,400,000	1,499,999	2,473 + 1.47 per 1,000 in excess of 1,400,000	2,473 + 1.47 per 1,000 in excess of 1,400,000
1,500,000	1,999,999	2,620 + 1.42 per 1,000 in excess of 1,500,000	2,620 + 1.42 per 1,000 in excess of 1,500,000
2,000,000	2,499,999	2,762 + 1.40 per 1,000 in excess of 2,000,000	2,762 + 1.40 per 1,000 in excess of 2,000,000
2,500,000	3,000.00	3,462 + 1.38 per 1,000 in excess of 2,500,000	3,462 + 1.38 per 1,000 in excess of 2,500,000
3,000,000	3,499,999	4,152 + 1.35 per 1,000 in excess of 3,000,000	4,152 + 1.35 per 1,000 in excess of 3,000,000
3,500,000	3,999,999	4,827 + 1.31 per 1,000 in excess of 3,500,000	4,827 + 1.31 per 1,000 in excess of 3,500,000
4,000,000	4,999,999	5,482 + 1.26 per 1,000 in excess of 4,000,000	5,482 + 1.26 per 1,000 in excess of 4,000,000
5,000,000	5,999,999	6,112 + 1.21 per 1,000 in excess of 5,000,000	6,112 + 1.21 per 1,000 in excess of 5,000,000
6,000,000	6,999,999	7,322 + 1.17 per 1,000 in excess of 6,000,000	7,322 + 1.17 per 1,000 in excess of 6,000,000
7,000,000	8,999,999	8,492 + 1.12 per 1,000 in excess of 7,000,000	8,492 + 1.12 per 1,000 in excess of 7,000,000
9,000,000	10,999,999	10,732 + 1.07 per 1,000 in excess of 9,000,000	10,732 + 1.07 per 1,000 in excess of 9,000,000
11,000,000	13,999,999	13,942 + 1.03 per 1,000 in excess of 11,000,000	13,942 + 1.03 per 1,000 in excess of 11,000,000
14,000,000	57,999,999	17,032 + .98 per 1,000 in excess of 14,000,000	17,032 + .98 per 1,000 in excess of 14,000,000
58,000,000	91,999,999	60,152 + .89 per 1,000 in excess of 58,000,000	60,152 + .89 per 1,000 in excess of 58,000,000
92,000,000	Over 92,000,000	90,412 + .70 per 1,000 in excess of 92,000,000	90,412 + .70 per 1,000 in excess of 92,000,000

*****Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00*****

Schedule “C” – If Gross Receipts are:

		Base Fee Due if Not Sole Proprietor	Base Fee Due if Sole Proprietor
0	199,999	250	150
200,000	299,999	259 +2.05 per 1,000 in excess of 200,000	259 +2.05 per 1,000 in excess of 200,000
300,000	399,999	464 +1.76 per 1,000 in excess of 300,000	464 +1.76 per 1,000 in excess of 300,000
400,000	499,999	640 +1.66 per 1,000 in excess of 400,000	640 +1.66 per 1,000 in excess of 400,000
500,000	599,999	806 +1.62 per 1,000 in excess of 500,000	806 +1.62 per 1,000 in excess of 500,000
600,000	699,999	968 +1.58 per 1,000 in excess of 600,000	968 +1.58 per 1,000 in excess of 600,000
700,000	799,999	1,126 +1.54 per 1,000 in excess of 700,000	1,126 +1.54 per 1,000 in excess of 700,000
800,000	899,999	1,280 +1.50 per 1,000 in excess of 800,000	1,280 +1.50 per 1,000 in excess of 800,000
900,000	999,999	1,430 +1.46 per 1,000 in excess of 900,000	1,430 +1.46 per 1,000 in excess of 900,000
1,000,000	1,099,999	1,576 +1.42 per 1,000 in excess of 1,000,000	1,576 +1.42 per 1,000 in excess of 1,000,000
1,100,000	1,199,999	1,718 +1.38 per 1,000 in excess of 1,100,000	1,718 +1.38 per 1,000 in excess of 1,100,000
1,200,000	1,299,999	1,856 +1.34 per 1,000 in excess of 1,200,000	1,856 +1.34 per 1,000 in excess of 1,200,000
1,300,000	1,399,999	1,990 +1.30 per 1,000 in excess of 1,300,000	1,990 +1.30 per 1,000 in excess of 1,300,000
1,400,000	1,499,999	2,120 +1.26 per 1,000 in excess of 1,400,000	2,120 +1.26 per 1,000 in excess of 1,400,000
1,500,000	1,999,999	2,246 +1.22 per 1,000 in excess of 1,500,000	2,246 +1.22 per 1,000 in excess of 1,500,000
2,000,000	2,499,999	2,368 +1.20 per 1,000 in excess of 2,000,000	2,368 +1.20 per 1,000 in excess of 2,000,000
2,500,000	2,999,999	2,968 +1.18 per 1,000 in excess of 2,500,000	2,968 +1.18 per 1,000 in excess of 2,500,000
3,000,000	3,499,999	3,358 +1.16 per 1,000 in excess of 3,000,000	3,358 +1.16 per 1,000 in excess of 3,000,000
3,500,000	3,999,999	4,138 +1.12 per 1,000 in excess of 3,500,000	4,138 +1.12 per 1,000 in excess of 3,500,000
4,000,000	4,999,999	4,698 +1.08 per 1,000 in excess of 4,000,000	4,698 +1.08 per 1,000 in excess of 4,000,000
5,000,000	5,999,999	5,238 +1.04 per 1,000 in excess of 5,000,000	5,238 +1.04 per 1,000 in excess of 5,000,000
6,000,000	7,999,999	6,278 +1.00 per 1,000 in excess of 6,000,000	6,278 +1.00 per 1,000 in excess of 6,000,000
8,000,000	8,999,999	7,278 + .96 per 1,000 in excess of 8,000,000	7,278 + .96 per 1,000 in excess of 8,000,000
9,000,000	10,999,999	9,198 + .92 per 1,000 in excess of 9,000,000	9,198 + .92 per 1,000 in excess of 9,000,000
11,000,000	13,999,999	11,958 + .88 per 1,000 in excess of 11,000,000	11,958 + .88 per 1,000 in excess of 11,000,000
14,000,000	57,999,999	14,598 + .84 per 1,000 in excess of 14,000,000	14,598 + .84 per 1,000 in excess of 14,000,000
58,000,000	91,999,999	51,398 + .76 per 1,000 in excess of 58,000,000	51,398 + .76 per 1,000 in excess of 58,000,000
92,000,000	Over 92,000,000	77,398 + .60 per 1,000 in excess of 92,000,000	77,398 + .60 per 1,000 in excess of 92,000,000

*****Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00*****

Schedule “D” – If Gross Receipts are:

		Base Fee Due if Not Sole Proprietor	Base Fee Due if Sole Proprietor
0	199,999	250	150
200,000	299,999	211 +1.72 per 1,000 in excess of 200,000	211 +1.72 per 1,000 in excess of 200,000
300,000	399,999	383 +1.47 per 1,000 in excess of 300,000	383 +1.47 per 1,000 in excess of 300,000
400,000	499,999	530 +1.38 per 1,000 in excess of 400,000	530 +1.38 per 1,000 in excess of 400,000
500,000	599,999	668 +1.35 per 1,000 in excess of 500,000	668 +1.35 per 1,000 in excess of 500,000
600,000	699,999	803 +1.32 per 1,000 in excess of 600,000	803 +1.32 per 1,000 in excess of 600,000
700,000	799,999	935 +1.28 per 1,000 in excess of 700,000	935 +1.28 per 1,000 in excess of 700,000
800,000	899,999	1,063 +1.25 per 1,000 in excess of 800,000	1,063 +1.25 per 1,000 in excess of 800,000
900,000	999,999	1,188 +1.22 per 1,000 in excess of 900,000	1,188 +1.22 per 1,000 in excess of 900,000
1,000,000	1,099,999	1,310 +1.18 per 1,000 in excess of 1,000,000	1,310 +1.18 per 1,000 in excess of 1,000,000
1,100,000	1,199,999	1,428 +1.15 per 1,000 in excess of 1,100,000	1,428 +1.15 per 1,000 in excess of 1,100,000
1,200,000	1,299,999	1,543 +1.12 per 1,000 in excess of 1,200,000	1,543 +1.12 per 1,000 in excess of 1,200,000
1,300,000	1,399,999	1,655 +1.08 per 1,000 in excess of 1,300,000	1,655 +1.08 per 1,000 in excess of 1,300,000
1,400,000	1,499,999	1,763 +1.05 per 1,000 in excess of 1,400,000	1,763 +1.05 per 1,000 in excess of 1,400,000
1,500,000	1,599,999	1,868 +1.02 per 1,000 in excess of 1,500,000	1,868 +1.02 per 1,000 in excess of 1,500,000
2,000,000	2,499,999	1,970 +1.00 per 1,000 in excess of 2,000,000	1,970 +1.00 per 1,000 in excess of 2,000,000
2,500,000	2,999,999	2,470 + .98 per 1,000 in excess of 2,500,000	2,470 + .98 per 1,000 in excess of 2,500,000
3,000,000	3,499,999	2,960 + .97 per 1,000 in excess of 3,000,000	2,960 + .97 per 1,000 in excess of 3,000,000
3,500,000	3,999,999	3,445 + .93 per 1,000 in excess of 3,500,000	3,445 + .93 per 1,000 in excess of 3,500,000
4,000,000	4,999,999	3,910 + .90 per 1,000 in excess of 4,000,000	3,910 + .90 per 1,000 in excess of 4,000,000
5,000,000	5,999,999	4,360 + .87 per 1,000 in excess of 5,000,000	4,360 + .87 per 1,000 in excess of 5,000,000
6,000,000	7,999,999	5,230 + .83 per 1,000 in excess of 6,000,000	5,230 + .83 per 1,000 in excess of 6,000,000
8,000,000	8,999,999	6,060 + .80 per 1,000 in excess of 8,000,000	6,060 + .80 per 1,000 in excess of 8,000,000
9,000,000	10,999,999	7,660 + .77 per 1,000 in excess of 9,000,000	7,660 + .77 per 1,000 in excess of 9,000,000
11,000,000	13,999,999	9,970 + .73 per 1,000 in excess of 11,000,000	9,970 + .73 per 1,000 in excess of 11,000,000
14,000,000	57,999,999	12,160 + .70 per 1,000 in excess of 14,000,000	12,160 + .70 per 1,000 in excess of 14,000,000
58,000,000	91,999,999	42,960 + .63 per 1,000 in excess of 58,000,000	42,960 + .63 per 1,000 in excess of 58,000,000
92,000,000	Over 92,000,000	64,380 + .50 per 1,000 in excess of 92,000,000	64,380 + .50 per 1,000 in excess of 92,000,000

Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00

Schedule “E” – If Gross Receipts are:

		Base Fee Due if Not Sole Proprietor	Base Fee Due if Sole Proprietor
0	199,999	250	150
200,000	299,999	170 +1.33 per 1,000 in excess of 200000	170 +1.33 per 1,000 in excess of 200000
300,000	399,999	303 +1.17 per 1,000 in excess of 300000	303 +1.17 per 1,000 in excess of 300000
400,000	499,999	420 +1.11 per 1,000 in excess of 400000	420 +1.11 per 1,000 in excess of 400000
500,000	599,999	531 +1.08 per 1,000 in excess of 500000	531 +1.08 per 1,000 in excess of 500000
600,000	699,999	639 +1.05 per 1,000 in excess of 600000	639 +1.05 per 1,000 in excess of 600000
700,000	799,999	744 +1.03 per 1,000 in excess of 700000	744 +1.03 per 1,000 in excess of 700000
800,000	899,999	847 +1.00 per 1,000 in excess of 800000	847 +1.00 per 1,000 in excess of 800000
900,000	999,999	947 + .97 per 1,000 in excess of 900000	947 + .97 per 1,000 in excess of 900000
1,000,000	1,099,999	1,044 + .95 per 1,000 in excess of 1000000	1,044 + .95 per 1,000 in excess of 1000000
1,100,000	1,199,999	1,139 + .92 per 1,000 in excess of 1100000	1,139 + .92 per 1,000 in excess of 1100000
1,200,000	1,299,999	1,231 + .89 per 1,000 in excess of 1200000	1,231 + .89 per 1,000 in excess of 1200000
1,300,000	1,399,999	1,320 + .87 per 1,000 in excess of 1300000	1,320 + .87 per 1,000 in excess of 1300000
1,400,000	1,499,999	1,407 + .84 per 1,000 in excess of 1400000	1,407 + .84 per 1,000 in excess of 1400000
1,500,000	1,999,999	1,491 + .81 per 1,000 in excess of 1500000	1,491 + .81 per 1,000 in excess of 1500000
2,000,000	2,499,999	1,572 + .80 per 1,000 in excess of 2000000	1,572 + .80 per 1,000 in excess of 2000000
2,500,000	2,999,999	1,972 + .79 per 1,000 in excess of 2500000	1,972 + .79 per 1,000 in excess of 2500000
3,000,000	3,499,999	2,367 + .77 per 1,000 in excess of 3000000	2,367 + .77 per 1,000 in excess of 3000000
3,500,000	3,999,999	2,752 + .75 per 1,000 in excess of 3500000	2,752 + .75 per 1,000 in excess of 3500000
4,000,000	4,999,999	3,127 + .72 per 1,000 in excess of 4000000	3,127 + .72 per 1,000 in excess of 4000000
5,000,000	5,999,999	3,487 + .69 per 1,000 in excess of 5000000	3,487 + .69 per 1,000 in excess of 5000000
6,000,000	7,999,999	4,177 + .67 per 1,000 in excess of 6000000	4,177 + .67 per 1,000 in excess of 6000000
8,000,000	8,999,999	4,847 + .64 per 1,000 in excess of 8000000	4,847 + .64 per 1,000 in excess of 8000000
9,000,000	10,999,999	6,127 + .61 per 1,000 in excess of 9000000	6,127 + .61 per 1,000 in excess of 9000000
11,000,000	13,999,999	7,957 + .59 per 1,000 in excess of 11000000	7,957 + .59 per 1,000 in excess of 11000000
14,000,000	57,999,999	9,727 + .56 per 1,000 in excess of 14000000	9,727 + .56 per 1,000 in excess of 14000000
58,000,000	91,999,999	34,367 + .51 per 1,000 in excess of 58000000	34,367 + .51 per 1,000 in excess of 58000000
92,000,000	Over 92MM	51,707 + .40 per 1,000 in excess of 92000000	51,707 + .40 per 1,000 in excess of 92000000

*****Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00*****

Schedule “F” – If Gross Receipts are:

		Base Fee Due if Not Sole Proprietor	Base Fee Due if Sole Proprietor
0	199,999	250	150
200,000	299,999	129 +1.03 per 1,000 in excess of 200,000	129 +1.03 per 1,000 in excess of 200,000
300,000	399,999	232 + .88 per 1,000 in excess of 300,000	232 + .88 per 1,000 in excess of 300,000
400,000	499,999	320 + .83 per 1,000 in excess of 400,000	320 + .83 per 1,000 in excess of 400,000
500,000	599,999	403 + .81 per 1,000 in excess of 500,000	403 + .81 per 1,000 in excess of 500,000
600,000	699,999	484 + .79 per 1,000 in excess of 600,000	484 + .79 per 1,000 in excess of 600,000
700,000	799,999	563 + .77 per 1,000 in excess of 700,000	563 + .77 per 1,000 in excess of 700,000
800,000	899,999	640 + .75 per 1,000 in excess of 800,000	640 + .75 per 1,000 in excess of 800,000
900,000	999,999	715 + .73 per 1,000 in excess of 900,000	715 + .73 per 1,000 in excess of 900,000
1,000,000	1,099,999	788 + .71 per 1,000 in excess of 1,000,000	788 + .71 per 1,000 in excess of 1,000,000
1,100,000	1,199,999	859 + .69 per 1,000 in excess of 1,100,000	859 + .69 per 1,000 in excess of 1,100,000
1,200,000	1,299,999	938 + .67 per 1,000 in excess of 1,200,000	938 + .67 per 1,000 in excess of 1,200,000
1,300,000	1,399,999	995 + .65 per 1,000 in excess of 1,300,000	995 + .65 per 1,000 in excess of 1,300,000
1,400,000	1,499,999	1,060 + .63 per 1,000 in excess of 1,400,000	1,060 + .63 per 1,000 in excess of 1,400,000
1,500,000	1,999,999	1,123 + .61 per 1,000 in excess of 1,500,000	1,123 + .61 per 1,000 in excess of 1,500,000
2,000,000	2,499,999	1,184 + .60 per 1,000 in excess of 2,000,000	1,184 + .60 per 1,000 in excess of 2,000,000
2,500,000	2,999,999	1,484 + .59 per 1,000 in excess of 2,500,000	1,484 + .59 per 1,000 in excess of 2,500,000
3,000,000	3,499,999	1,779 + .58 per 1,000 in excess of 3,000,000	1,779 + .58 per 1,000 in excess of 3,000,000
3,500,000	3,999,999	2,069 + .56 per 1,000 in excess of 3,500,000	2,069 + .56 per 1,000 in excess of 3,500,000
4,000,000	4,999,999	2,349 + .54 per 1,000 in excess of 4,000,000	2,349 + .54 per 1,000 in excess of 4,000,000
5,000,000	5,999,999	2,619 + .52 per 1,000 in excess of 5,000,000	2,619 + .52 per 1,000 in excess of 5,000,000
6,000,000	6,999,999	3,139 + .50 per 1,000 in excess of 6,000,000	3,139 + .50 per 1,000 in excess of 6,000,000
7,000,000	7,999,999	3,639 + .48 per 1,000 in excess of 7,000,000	3,639 + .48 per 1,000 in excess of 7,000,000
8,000,000	9,999,999	4,599 + .46 per 1,000 in excess of 8,000,000	4,599 + .46 per 1,000 in excess of 8,000,000
10,000,000	13,999,999	5,979 + .44 per 1,000 in excess of 10,000,000	5,979 + .44 per 1,000 in excess of 10,000,000
14,000,000	57,999,999	7,299 + .42 per 1,000 in excess of 14,000,000	7,299 + .42 per 1,000 in excess of 14,000,000
58,000,000	91,999,999	25,779 + .38 per 1,000 in excess of 58,000,000	25,779 + .38 per 1,000 in excess of 58,000,000
92,000,000	Over 92,000,000	38,699 + .30 per 1,000 in excess of 92,000,000	38,699 + .30 per 1,000 in excess of 92,000,000

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)	312121.00	75.00	
050 (Beer Off Premise Only)	312122.00	50.00	
060 (Table Wine On/Off Premise)	312131.00	75.00	
070 (Table Wine Off Premise Only)	312131.01	75.00	
010 (Lounge Retail Liquor Class I)	312121.00	75.00	All three codes are part of the package plus the business license code
	312141.00	650.00	
	312131.00	75.00	
011 (Package Store Liquor Class II)	312122.00	75.00	All three codes are part of the package plus the business license code
	312141.01	650.00	
	312131.01	75.00	
020 (Restaurant Retail Liquor)	312121.00	75.00	All three codes are part of the package plus the business license code
	312141.02	650.00	
	312131.00	75.00	
032 (Club Liquor Class II)	312121.00	75.00	All three codes are part of the package plus the business license code
	312141.03	650.00	
	312131.00	75.00	
110 (Wholesale Table Wine & Beer)	31212.00	375.00	
110 (Wholesale Table Wine)	31212.01	275.00	
110 (Wholesale Table Beer)	31212.03	275.00	

Schedule "I"-Peddlers

Daily Rate	issued for single day sales activity	\$ 25.00
Weekly Rate	issued for week long sales activity	\$ 75.00
Monthly Rate	issued for month long sales activity	\$ 125.00
Yearly Rate	issued for annual sales activity	\$ 250.00

Schedule "J" - Taxi Cabs & Limousines

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

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

Schedule "K" - Telephones & Telecommunications

Refer to Code of Alabama 11-51-128 for rate schedule

Schedule "L" -Specialty Events Licenses

Daily Rate issued for single day sales activity \$ 100.00
Weekly Rate issued for week long sales activity \$ 250.00

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 license fee for each machine and the cost of said fee shall be according to the following table:

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

Schedule "O" - Billiard and/or Pool Tables

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

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

Schedule "P" - Amusement Devices

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

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

Schedule "Q" - Buses, Trucks & Other Equipment

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

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

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 is from 76 to 100 people	1,000.00
R-8	Personnel over 100 to be	1,000.00 + 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:

\$ 100.00

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

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

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

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

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

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

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

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

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

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

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

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

Appendix

Certification Requirements

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

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

Gross Receipts, Definition of

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

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

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

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

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

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

Location Specific, Definition

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

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

New Business Information

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

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

Police Jurisdiction (PJ), Definition and Rate of

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

Penalty and Interest, Rate of

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

Website: www.revds.com

Email: bizlicensesupport@revds.com

Phone: 800.556.7274

Fax: 844.528.6529

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