

**Town of Clayton (9615)  
Business License  
Fee Schedule**

including General Information/FAQs



## Thank you for doing business in the Town of Clayton

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

### How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

**Toll Free Phone:** 800-556-7274

### Important facts to know when completing your business license:

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

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

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

# General Information/FAQs

## Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, [www.avenuinsights.com](http://www.avenuinsights.com). 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 if applicable. 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 1<sup>st</sup>) will increase by a 15% penalty due February 16<sup>th</sup> plus interest at the current state interest rate. An additional 15% penalty will be due March 17<sup>th</sup> plus interest at the current state interest rate per month thereafter.

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

## Posting of License

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

Website: [www.avenuinsights.com](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: 800.556.7274  
Fax: 844.528.6529  
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
113100	Forestry – logging, forestry, timber track operations, timber mgt.	H
115100	Agriculture support – cotton gins, farm mgt, post-harvest activities	A
221100	Utilities – electric power or light company	L
221200	Utilities – natural gas company	L
236100	Contractors – general contractors, comm. bldg, residential, subdivisions -- Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	J
237100	Contractors – heavy construction, highway, bridge, street, water, sewer -- Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	J
238100.02	Contractors – specialty trade – carpentry contractors	K
238150	Contractors – specialty trade – concrete contractors	J
238250	Contractors – specialty trade – electrical contractor Must Provide Board Certification: Alabama Electrical Contractors Board	J
238120	Contractors – specialty trade – masonry and stone contractors	K
238110	Contractors – specialty trade – painting and wall covering	K
238100	Contractors – specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	J
238100.01	Contractors – specialty trade –heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	J
238140	Contractors – specialty trade – roofing, siding & sheet metal Must Provide Board Certification: Home Builders Licensure Board	J
238900	Contractors – specialty trades contractors – non-general & non-heavy	J
312100	Beer – off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	M
312110	Beer – on premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	M
312120	Wine Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	M
312130	Beer & Wine Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	M
312140	Alcohol Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	M
326100	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	F
422100	Wholesale trade – non-durable gasoline distributor	E
441100	Motor vehicle parts and accessories – auto, motorcycles, boats, parts & accessories	D
442100	Furniture – furniture, home furnishings, stores, flood coverings, window	A
445100	Food & beverage stores – grocery, convenience store, markets	A
445110	Package Store – selling beer, wine, and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
446100	Health & personal care stores – drug, pharmacy, cosmetic, optical, health food	A
447100	Gasoline Retail – selling gasoline with or without convenience stores	C
447110	Gasoline Retail – with convenience stores	A
448100	Clothing & accessories – men, women, children, infant, shoe, jewelry	A
453100	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	A
453110	Retail Sales General	A
453120	Miscellaneous Retailers- florist, gift, novelty, pet, art and tobacco	A
454100	Non-Store Retailer – peddlers license/local peddler	N
484100	Truck Transportation – Fee based on state guidelines per code of AL Section 37-3-33, based on population	\$25.00
485100	Passenger transportation – Number buses, taxi cabs, limousines, or buggies	O
493100	Warehousing and storage – distribution, household, refrigerated, special	A
511100	Publishing industries except internet – newspaper, book, periodical, databases, software	A
517100	Telecommunications – telephone local per 11-51-128	\$60.00
517110	Telecommunications – telephone long distance per 11-51-128	\$15.00
517120	Telecommunications – cellular and other wireless, paging	A
517130	Telecommunications – resellers of service	A
522100	Bank Main Office – not branch location or ATM	V
522110	Bank Branch or ATM – not main office of bank	V
522130	Savings and Loans – not branch location or ATM	V
522140	S & L Branch or ATM	V
523100	Credit services – companies and activities related to credit and mediation	H
524100	Insurance Company and/or its agents – casualty, fire and/or marine premiums	11-51-120/123
524110	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
531100	Real Estate – offices, agents, brokers, management, appraisers	I
532100	Rental and leasing – all tangible property	A
532110	Rental or Rental Property – 2% of gross receipts paid quarterly on January 1, April 1, July 1, October 1. This schedule shall apply to rental or leasing for residential purposes of real property, including dwelling houses, apartments, rooms or dormitories or portions thereof	
541100	Accountant/CPAs – individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	I
541110	Attorney/Lawyers – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	I

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541120	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	I
541130	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	I
541110	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	I
541140	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	I
541150	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	I
711100	Special Events carnival, circus, or side show and rodeo	\$25.00 per day
721100	Accommodations – trailer parks, RV parks, and travel parks	A
722100	Restaurant – full-service restaurant facility Must Provide Board Certification: Department of Health Permit	A
722110	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	A
722120	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health Permit	A
722130	Drinking Establishment – club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	A
811100	Repairs and maintenance – auto, paint/body, carwash, other vehicular	H
811100.01	Repairs and maintenance – all electronic equipment	H
811120	Repairs and maintenance – all appliances, home & garden equipment	H
812100	Personal Services – beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	H
812100.01	Personal Services – barber Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	H
812100.02	Personal Services – funeral Must Provide Board Certification: Board of Funeral Services	H
812100.03	Personal Services – hair, skin, diet, nail, tanning	H
812100.04	Fortune Teller or Clairvoyant – individual reader license	Q
812120	Dry Cleaners & Laundry Services except coin – operated	\$150.00
910100	Category for number of vending machines for all types vending	R
910110	Category for number of pool tables	S
910120	Category for number of amusement devices and/or games	T
999100	Unclassified miscellaneous business services not elsewhere classified	G
999110	Unclassified miscellaneous personal services not elsewhere classified	H
999998	Delivery inside City Limits	W
999999	Delivery outside of City Limits	W



Calculation Information

**Schedule "A"**

More Than	Less Than	License Fee
\$	\$18,000	\$36.00
\$19,000	\$40,000	\$36.00 + \$2.00 per M in excess of 18,000
\$40,000	\$999,999,999.99	\$80.00 + \$1.25 per M in excess of 40,000

**Schedule "B"**

More Than	Less Than	License Fee
\$	\$400,000	\$200.00
\$400,000	\$500,000	\$200.00 + \$0.50 per M in excess of 400,000
\$500,000	\$1,000,000	\$250.00 + \$0.25 per M in excess of 500,000
\$1,000,000	\$3,000,000	\$375.00 + \$0.13 per M in excess of 1,000,000
\$3,000,000		\$635.00

**Schedule "C"**

More Than	Less Than	License Fee
\$	\$80,000	\$50.40
\$80,000	\$100,000	\$50.40 + \$0.63 per M in excess of 80,000
\$100,000	\$300,000	\$63. + \$0.32 per M in excess of 100,000
\$300,000	\$400,000	\$127.00 + \$0.25 per M in excess of 300,000
\$400,000		\$150.00

**Schedule "D"**

More Than	Less Than	License Fee
\$	\$50,000	\$50.00
\$50,000	\$100,000	\$100.00 + \$1.00 per M in excess of 50,000
\$100,000	\$200,000	\$150.00 + \$0.50 per M in excess of 100,000
\$200,000	\$500,000	\$200.00 + \$0.34 per M in excess of 200,000
\$500,000		\$300.00

**Schedule "E"**

More Than	Less Than	License Fee
\$	\$140,000	\$150.00
\$140,000	\$200,000	\$150.00 + \$0.50 per M in excess of 140,000
\$200,000	\$500,000	\$180.00 + \$0.25 per M in excess of 200,000
\$500,000		\$255.00

## Schedule "F"

More Than	Less but Than	License Fee
\$	\$25,000	\$50.00
\$25,000	\$40,000	\$50.00 + \$2.00 per M in excess of 25,000
\$40,000	\$100,000	\$80.00 + \$1.00 per M in excess of 40,000
\$100,000	\$200,000	\$140.00 + \$0.50 per M in excess of 100,000
\$200,000	\$500,000	\$190.00 + \$.25 per M in excess of 400,000
\$500,000		\$265.00

## Schedule "G"

More Than	Less but Than	License Fee
\$	\$14,000	\$35.00
\$14,000	\$20,000	\$35.00 + \$2.50 per M in excess of 14,000
\$20,000	\$50,000	\$50.00 + \$2.00 per M in excess of 20,000
\$50,000	\$100,000	\$110.00 + \$1.00 per M in excess of 50,000
\$100,000	\$200,000	
\$200,000		\$210.00

## Schedule "H"

More Than	Less but Than	License Fee
\$	\$11,000	\$36.64
\$11,000	\$15,000	\$36.64 + \$3.34 per M in excess of 11,000
\$15,000	\$23,000	\$50.00 + \$2.50 per M in excess of 15,000
\$23,000	\$50,000	\$70.00 + \$2.00 per M in excess of 23,000
\$50,000	\$100,000	\$124.00 + \$1.00 per M in excess of 50,000
\$100,000	\$200,000	\$174.00 + .50 per M in excess of 100,000
\$200,000		\$224.00

## Schedule "I"

More Than	Less but Than	License Fee
\$	\$16,500	\$99.00
\$16,500	\$24,000	\$99.00 + \$6.00 per M in excess of 16,500
\$24,000	\$40,000	\$144.00 + \$6.00 per M in excess of 24,000
\$40,000		\$240.00

Each person, firm, corporation or partnership, licensed under the above shall file and affidavit, under oath, on the gross receipts for the preceding calendar year. Said affidavit to be made in the Town Clerks office. Gross receipts shall be considered the total receipts of the firm, regardless of the number of individual professionals within that firm.

## Schedule “J”

More Than	Less Than	License Fee
\$40,000	\$40,000	\$100.00
		\$100.00 + \$2.50 per M per job

## Schedule “K”

More Than	Less Than	License Fee
\$	\$20,000	\$50.00

## Schedule “L” – 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 Town of Clayton for the previous year.

## Schedule “M” Beer, Wine & Liquor

State of Alabama Code	Classification	Amount	Licensing Notes
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	\$50.00	
010 (Lounge Retail Liquor Class I)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$100.00	
	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	\$100.00	
	312131	\$75.00	
020 (Restaurant Retail Liquor)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$100.00	
	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	\$100.00	
	313131	\$75.00	
110 (Wholesale Table Wine & Beer)	312132	\$375.00	Distributors License

## Schedule “N” – 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 “O” – Taxi Cabs & Limousines**

In addition to the license thereto, there shall be a per vehicle according to the following table:

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

Provided that before a license can be issued Applicant shall personally appear the Town Clerk and Chief of Police, and shall present proof of liability insurance pertaining to Taxicab drivers.

## **Schedule “P” – Special Events Licenses**

\$25.00 per day

## **Schedule “Q” – 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 thereof.

## **Schedule “R” –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:

All Machines Vending Any Type of Merchandise or products Including coin-operated laundries	\$ 5.00 per decal
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## **Schedule “S” – 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 5 Billiard or Pool or Snooker Tables	\$100.00 per table
Over 5 tables	\$20.00 per table

## **Schedule “T” – 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 “U” – 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 "V" – Banks/Savings & Loans**

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

## **Schedule "W" - Delivery License-See Qualifications in Section 21 Below**

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

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

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

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

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

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

(2) the merchandise so delivered.

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

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

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

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

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

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

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

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