

**Town of Clio (9443)**  
**Business License Fee Schedule**  
including General Information/FAQs



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

All businesses operating in the city limits or police jurisdiction of the Town of Clio 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](mailto: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 1<sup>st</sup>.

**License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.

**License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

**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](mailto:bizlicensesupport@revds.com)  
Website: [www.revds.com](http://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
721191	Flat	<b>Accommodations</b> – bed & breakfast, inns, & services	100.00
721110	Flat	<b>Accommodations</b> – hotels, motels, & similar facilities	100.00
721310	Flat	<b>Accommodations</b> – rooming houses & boarding houses	50.00
721211	Flat	<b>Accommodations</b> – trailer parks, RV parks, & travel parks	100.00
541211	Gross	<b>Accountant/CPA</b> - individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	A
561499	Flat	<b>Administrative Services</b> - answering, employment, office, secretarial, travel	100.00
541890	Gross	<b>Advertising</b> – agencies, display advertising, other services related to advertising	A
524292	Flat	<b>Agent Office</b> - administration of third parties, pension funds, annuities, etc	75.00
115114	Flat	<b>Agriculture Support</b> – cotton gins, farm mgmt, post-harvest activities (to include	0.00
561621	Flat	<b>Alarm Companies</b> - sprinklers & security-monitoring & installation <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	100.00
621910	Gross	<b>Ambulance</b> - ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	D
713990	Flat	<b>Amusement</b> –arcades, golf clubs, marinas, fitness, bowling centers, gasoline-powered	75.00
112990	Flat	<b>Animal Production</b> – dairy, cattle, ranching, sheep, chicken, poultry	0.00
315999	Flat	<b>Apparel Manufacturing</b> .-women, men, children, hosiery, lingerie, outerwear, accessories	100.00
541310	Gross	<b>Architect</b> - individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	A
711219	Flat	<b>Arts &amp; Sports</b> – dance, musical, artist, gymnastics	50.00
541110	Gross	<b>Attorney/Lawyer</b> - individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	A
522121	Flat	<b>Bank and S&amp;L-- ATM</b> - not main office of S&L	25.00
522110	Flat	<b>Bank Main Office</b> - not branch location or ATM	115.00
522111	Flat	<b>Bank or Savings &amp; Loan Branch</b> - not main office of bank	115.00
312122	Flat	<b>Beer - off premise</b> - state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	50.00
312121	Flat	<b>Beer - on/off premise</b> - state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	75.00
312132	Flat	<b>Beer &amp; Wine</b> - wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	375.00
312212	Flat	<b>Beverage Manufacturing</b> - all types of soft drinks, bottled water, breweries, ice	75.00
515112	Flat	<b>Broadcasting</b> - radio & television stations	100.00
444130	Gross	<b>Building Materials</b> - hardware, paint, wallpaper, nursery	C
910003	Units	Category for number of <b>amusement devices and/or games</b>	O

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
920004	Units	Category for number of <b>buses, taxis, trucks, or other equipment</b>	P
920005	Units	Category for number of <b>employees</b> - as basis for calculating license	~
910002	Units	Category for number of <b>pool tables</b>	N
930006	Units	Category for number of <b>square feet used for calculating license amount</b>	~
910001	Units	Category for number of <b>vending machines</b> - all types vending	M
722320	Flat	<b>Caterers</b> – and/or mobile food service, ice cream trucks <b>Must Provide Board Certification: Department of Health Permit</b>	50.00
624410	Flat	<b>Child Day Care Services</b> – child care <b>Must Provide Board Certification: Department of Human Resources</b>	50.00
541311	Gross	<b>Chiropractor</b> - individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	A
448190	Gross	<b>Clothing &amp; Accessories</b> - men, women, children, infant, shoe, jewelry	B
541511	Gross	<b>Computer Programmer</b> - software engineer, networking, CAD	A
236220	Flat	<b>Contractors - <u>general contractors</u></b> - commercial bldg, residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	100.00
236221	Flat	<b>Contractors - <u>general contractors</u></b> – itinerant not local <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	100.00
236222	Flat	<b>Contractors – <u>general contractors</u></b> – repairs and maintenance	100.00
237991	Flat	<b>Contractors – <u>heavy construction</u></b> - itinerant not local	100.00
237990	Flat	<b>Contractors – <u>heavy construction</u></b> - highway, bridge, street, water, sewer <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	100.00
238990	Flat	<b>Contractors - <u>specialty trade</u></b> – all other specialty trade contractors	100.00
238912	Flat	<b>Contractors - <u>specialty trade</u></b> - bldg equipment & mechanical installation	100.00
238350	Flat	<b>Contractors - <u>specialty trade</u></b> - carpentry contractors	100.00
238110	Flat	<b>Contractors - <u>specialty trade</u></b> - concrete contractors	100.00
238310	Flat	<b>Contractors - <u>specialty trade</u></b> - drywall, acoustical & insulation	100.00
238210	Flat	<b>Contractors - <u>specialty trade</u></b> - electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	100.00
238910	Flat	<b>Contractors - <u>specialty trade</u></b> - excavation & site development	100.00
238330	Flat	<b>Contractors - <u>specialty trade</u></b> - floor coverings/all types	100.00
238150	Flat	<b>Contractors - <u>specialty trade</u></b> - glass & glazing contractors	100.00
238140	Flat	<b>Contractors - <u>specialty trade</u></b> - masonry & stone contractors	100.00
238320	Flat	<b>Contractors - <u>specialty trade</u></b> - painting & wall covering	100.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
238220	Flat	<b>Contractors - specialty trade</b> – plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	100.00
238220.01		<b>Contractors - specialty trade</b> –heating & air conditioning <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	100.00
238160	Flat	<b>Contractors - specialty trade</b> - roofing, siding & sheet metal	100.00
238120	Flat	<b>Contractors - specialty trade</b> - structural steel erection	100.00
238340	Flat	<b>Contractors - specialty trade</b> - tile, marble, terrazzo & mosaic	100.00
238115	Flat	<b>Contractors - specialty trade</b> - water well drilling & irrigation	100.00
238911	Flat	<b>Contractors - specialty trade</b> - wrecking & demolition	100.00
238221	Flat	<b>Contractors – specialty trade contractors</b> – itinerant not local	100.00
238130	Flat	<b>Contractors - specialty trades contractors</b> - non-general & non-heavy, framing	100.00
492210	Flat	<b>Couriers-</b> couriers, local messengers, services, local delivery services	50.00
522390	Flat	<b>Credit Services</b> - check cashing, finance company	300.00
999999	Gross	Delivery - Business Located Inside City Limits	V
999999	Gross	Delivery - Business Located Outside City Limits	V
541210	Gross	<b>Dentist</b> - individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	A
722410	Flat	<b>Drinking Establishment</b> – club, lounge, bar or other-must also purchase code 312121 and 312131 <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	5000.00
611699	Flat	<b>Educational Services</b> - technical, computer, sports, services, bus.	50.00
443112	Gross	<b>Electronic &amp; Appliance Store</b> - household, radio, television, computers	B
541330	Gross	<b>Engineer</b> - individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
561710	Flat	<b>Exterminating Services</b> - exterminating company & its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	100.00
111998	Flat	<b>Farming and Crop Production</b> – agriculture, crop production, nursery, fruit, growers	0.00
114119	Flat	<b>Fishing and Hunting</b> – hunting and trapping, finfish, shellfish, supplies	0.00
445120	Gross	<b>Food &amp; Beverage Stores</b> - grocery, convenience store, markets	F
311999	Flat	<b>Food Manufacturing.</b> – All other miscellaneous food manufacturing	75.00
311990	Flat	<b>Food Manufacturing.</b> – Bakery	100.00
311991	Flat	<b>Food Manufacturing.</b> – meat, seafood, grain, fruit, dairy, animal, poultry processing	75.00
113110	Flat	<b>Forestry</b> – logging, forestry, timber track operations, timber mgmt.	0.00
812199	Flat	<b>Fortune Teller</b> – or clairvoyant – individual or reader license	L

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
525990	Flat	<b>Funds, Trusts, Other Financial Agencies</b> – funds, plans, and/or programs organized to	100.00
337129	Flat	<b>Furniture Manufacturing</b> - cabinets, office, household, beds, medical, kitchen	100.00
447110	Gross	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	E
452990	Gross	<b>General Merchandise Stores</b> – department, warehouse, clubs, superstores	C
713940	Flat	<b>Gym</b> – fitness and work out studio and recreational sports centers	50.00
446199	Flat	<b>Health Care Stores</b> - drug, pharmacy, cosmetic, optical, health food, all other health and	300.00
621491	Flat	<b>HMO</b> - medical centers, doctors offices, medical clinics & other medical services	250.00
444110	Gross	<b>Home Centers</b> - super home centers	C
622110	Flat	<b>Hospitals</b> - surgical, substance abuse, psychiatric, general care, special	250.00
519190	Gross	<b>Information Services</b> - all types of information services	C
524126	State Law	<b>Insurance Company</b> - casualty, fire, and/or marine premiums; contract bonding	11-51-120/123
524128	State Law	<b>Insurance Company</b> - health, allied & all other premiums	11-51-120/123
561720	Flat	<b>Janitorial Firm</b> - janitorial cleaning services including carpet	50.00
561730	Flat	<b>Landscaping</b> - tree removal, irrigation sprinkler	50.00
812310	Units	<b>Laundry</b> – coin operated machines	M
561731	Flat	<b>Lawn Maintenance</b> - tree trimming, lawn maintenance, pressure washing	40.00
531120	Flat	<b>Lessors</b> - of non- residential building (except Mini-warehouses)	100.00
531110	Units	<b>Lessors</b> - of residential buildings, mobile homes, apartments, houses-- -Per unit/apt	65.00 per unit
531130	Flat	<b>Lessors</b> – Mini-warehouses and Self-Storage Units (per unit)	20.00
454312	Gross	<b>Liquefied Petroleum Gas</b>	F
551110	Gross	<b>Management Companies</b> - offices, enterprises, regional, corporate	B
332999	Flat	<b>Metal Fabrication</b> - cutlery, structural, ornamental, machine shops	100.00
212299	Gross	<b>Mining</b> – (except for oil and gas) all related mining activities	C
213112	Gross	<b>Mining support services</b> – for oil and gas mining activities, oil/gas wells	C
339999	Flat	<b>Miscellaneous Manufacturing</b> - specialty Manufacturing. not defined in separate categories, all other Manufacturing.	100.00
453998	Flat	<b>Miscellaneous Retailers</b> – all other miscellaneous store retailers	40.00
453220	Flat	<b>Miscellaneous Retailers</b> - florist, gift, novelty, pet, art, and tobacco	40.00
512131	Flat	<b>Motion Pictures</b> - theatres, videos, recording, drive-ins, sound studios	50.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
441310	Flat	<b>Motor Vehicle &amp; Parts</b> - auto, motorcycle, boat, parts & accessories	100.00
441311	Flat	<b>Motor Vehicles</b> - new and/or used -dealerships & lots <b>Must Provide Board Certification: Revenue Department-License Section</b>	100.00
712190	Flat	<b>Museums</b> – museums & historical sites, zoos, botanical gardens, parks	50.00
327331	Flat	<b>Nonmetallic Manufacturing</b> - glass, cement, lime, pottery, ceramic, rock, tile	100.00
454319	Flat	<b>Non-Store Retailers</b> – fuel dealers, bottled gas, air gas, other fuel dealers	75.00
454393	Flat	<b>Non-Store Retailers</b> – local peddlers/non-store, not commercially produced agriculture/horticulture goods (fruit, vegetables, produce, eggs, plants)*local shall mean peddler lives within 10 miles of Clio*fee shall not apply to City of Clio approved/sponsored farmers markets. (as amended by Ord 2013-01)	\$20.00
454391	Flat	<b>Non-Store Retailers</b> – peddlers license/local peddler/merchandise, manufactured goods, other *Present sales tax certificate to city clerk before license is issued, *city sales tax shall be collected from vendor on the first business day after the sales event, *license is good for 3 days, maximum annual licenses to be issued is 3 (as amended Ord 2013.01)	Temp 50.00
454390	Flat	<b>Non-Store Retailers</b> - vending machine operators, direct selling, mail order	75.00
454392	Flat	<b>Non-Store Retailers</b> –peddlers license/roving/traveling non- resident peddler of perishable or agriculture goods *non-resident shall mean an area more than 10 miles from Clio City limits *not to be confused with residential peddlers of home grown produce (as amended by Ord 2013-01)	150.00
623110	Flat	<b>Nursing Care</b> - residential care facility, elderly day care, assisted living,	250.00
623312	Flat	<b>Nursing Home</b> – care for elderly & continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	250.00
211111	Gross	<b>Oil &amp; gas extraction</b> – natural gas liquid extraction, crude extraction	C
541320	Gross	<b>Optometrist</b> - individual and/or firm professional license	A
621498	Flat	<b>Outpatient Care Centers</b> - all other types of services	75.00
445310	Flat	<b>Package Stores</b> - selling beer, wine & liquor plus general mdse-must also purchase code 312122 and 312131.01 <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	400.00
484113	Flat	<b>Passenger Transportation</b> - charter & other vehicle transit services	50.00
485321	Units	<b>Passenger Transportation</b> - number of taxis, cabs, limousines, or buggies	J
522298	Flat	<b>Pawn Shop</b> - whether title pawn or merchandise	300.00
812200	Flat	<b>Personal Services</b> – bail bondsman services – individual or firm	100.00
812209	Flat	<b>Personal Services</b> – funeral director <b>Must Provide Board Certification: Board of Funeral Services</b>	100.00
812210	Gross	<b>Personal Services</b> – funeral homes, funeral services <b>Must Provide Board Certification: Board of Funeral Services</b>	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
812198	Flat	<b>Personal Services</b> - skin, diet, nail, tanning	40.00
8121980	01	<b>Barber, Beautician</b> Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	40.00
541921	Gross	<b>Photographer</b> - studios, portrait, commercial, services	A
541111	Gross	<b>Physician</b> - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	A
323110	Flat	<b>Printing</b> - screen, quick, digital, books, lithographic, handbills, comm.	100.00
541990	Gross	<b>Professional Services Not Elsewhere Classified</b> - scientific, technical, consulting	A
511199	Flat	<b>Publishing Industries</b> – <i>except internet</i> - newspaper, book, periodical, databases, software	50.00
531210	Flat	<b>Real Estate</b> – offices, agents, brokers, management, appraisers	100.00
532490	Flat	<b>Rental &amp; Leasing</b> - auto, truck, trailer, RV, all tangible property	50.00
532230	Flat	<b>Rental &amp; Leasing</b> - movie & video rental	50.00
811412	Flat	<b>Repairs &amp; Maintenance</b> – all appliances, home & garden equipment	40.00
811219	Flat	<b>Repairs &amp; Maintenance</b> – all electronic and precision equipment	100.00
811118	Flat	<b>Repairs &amp; Maintenance</b> – auto, paint/body, other vehicular	100.00
811119	Flat	<b>Repairs &amp; Maintenance</b> – car wash, auto detailing	75.00
722110	Flat	<b>Restaurant</b> – full service restaurant facility, dining in capabilities Must Provide Board Certification: Department of Health Permit	80.00
722211	Flat	<b>Restaurant</b> – limited facility or service, pick-up only Must Provide Board Certification: Department of Health Permit	50.00
312142	Flat	<b>Restaurant Retail Liquor</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75.00
522120	Flat	<b>Savings &amp; Loans</b> - not branch location or ATM	115.00
523999	Flat	<b>Securities, Commodity</b> - brokerage, portfolio, investment, other financial services	100.00
624229	Flat	<b>Social Assistance</b> – shelters, vocational, child care, abuse, emergency	50.00
711310	Flat	<b>Special Events</b> – promoter or activity	100.00
451120	Flat	<b>Sporting Goods &amp; Hobbies</b> - toy, fish, gun, books, games, music	50.00
541360	Gross	<b>Surveyor</b> - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
517322	Gross	<b>Telecommunications</b> - cellular & other wireless, paging	K
517315	Gross	<b>Telecommunications</b> - resellers of service, retailer	C
517310	State Law	<b>Telecommunications</b> - telephone local per 11-51-128	K
517320	State Law	<b>Telecommunications</b> - telephone long distance per 11-51-128	K

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
336112	Flat	<b>Transportation Manufacturing</b> – manufacturing, auto, truck, trailer, motor home, boat, ship	100.00
484110	Flat	<b>Truck Transportation</b> - local, long-distance, freight, moving & storage	100.00
999111	Flat	Unclassified miscellaneous <b>business services</b> not elsewhere classified	50.00
999111	Flat	Unclassified miscellaneous <b>business services</b> not elsewhere classified	50.00
999222	Flat	Unclassified miscellaneous <b>personal services</b> not elsewhere classified	100.00
453310	Flat	<b>Used Merchandise Stores</b> - books, miscellaneous, consignment, flea market	50.00
221122	Gross	<b>Utilities</b> - electric power or light company, natural gas company	G
541940	Gross	<b>Veterinarian</b> - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
493110	Flat	<b>Warehousing &amp; Storage</b> - distribution, household, refrigerated, farm products, special	100.00
562998	Flat	<b>Waste Management</b> - companies, trucks, septic tanks, landfill, services	100.00
312133	Flat	<b>Wholesale Beer Distributor</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	250.00
312141	Flat	<b>Wholesale Liquor Distributor</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	200.00
421990	Gross	<b>Wholesale Trade</b> - <u>durable</u> , vehicle, machinery, equipment, furniture	E
422990	Gross	<b>Wholesale Trade</b> – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	E
422720	Gross	<b>Wholesale Trade</b> - wholesale gasoline distributor	F
312134	Flat	<b>Wholesale Wine Distributor</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	275.00
312131	Flat	<b>Wine -off premise-</b> state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	50.00
312131	Flat	<b>Wine -on/off premise-</b> state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75.00
488410	Flat	<b>Wrecker Services</b> - wreckers services, towing	75.00



## Calculation Information

### Schedule “A” – If gross receipts are:

More Than	but	Less Than	
\$0		\$49,999	\$150
\$50,000		\$99,999	\$250
\$100,000		\$199,999	\$350
\$200,000		\$299,999	\$450
\$300,000		Over \$300,000	\$550

### Schedule “B” – If gross receipts are:

More Than	but	Less Than	
\$0		\$14,999	\$ 40
\$15,000		\$74,999	\$100
\$75,000		\$99,999	\$200
\$100,000		Over \$ 100,000	\$300

### Schedule “C” – If gross receipts are:

More Than	but	Less Than	
\$0		\$99,999	\$150
\$100,000		\$199,999	\$250
\$200,000		Over \$200,000	\$350

### Schedule “D” – If gross receipts are:

More Than	but	Less Than	
\$0		\$49,999	\$100
\$50,000		\$199,999	\$200
\$200,000		Over \$200,000	\$300

### Schedule “E” – If gross receipts are:

More Than	but	Less Than	
\$0		\$14,999	\$ 50
\$15,000		\$24,999	\$ 75
\$25,000		\$49,999	\$150
\$50,000		Over \$50,000	\$300

### Schedule “F” – If gross receipts are:

More Than	but	Less Than	
\$0		\$99,999	\$200
\$100,000		Over \$100,000	\$300

## **Schedule “G” Electric, Water, and Gas Companies**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For Selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

## **Schedule “H” Beer, Wine & Liquor**

<b><u>State of Alabama Code</u></b>	<b><u>Classification</u></b>	<b><u>Amount</u></b>	<b><u>Licensing Notes</u></b>
040 (Beer On/Off Premises)	312121	\$75.00	State regulated through ABC Board
050 (Beer Off Premise Only)	312122	\$50.00	State regulated through ABC Board
060 (Table Wine On/Off Premises)	312131	\$75.00	State regulated through ABC Board
070(Table Wine Off Premises Only)	312131	\$50.00	State regulated through ABC Board
Wholesale Beer & Wine Distributors	312132	\$375.00	Distributors License
Wholesale Beer Distributors	312133	\$250.00	Distributors License
Wholesale Wine Distributors	312134	\$275.00	Distributors License

## **Schedule “I” Peddlers**

Yearly Rate                      issued for annual sales activity                      \$ 50.00

## **Schedule “J” Taxi Cabs & Limousines**

The cost shall be according to the following table:

- A. One (1) taxi cab or limousine                      \$50.00 per vehicle
- B. All taxi cabs or limousines over one (1)                      \$25.00 per vehicle

## **Schedule “K”     Telephones & Telecommunications**

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

## **Schedule “L” 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 “M” Vending Machines, all types including coin operated laundries**

The cost of each machine shall be according to the following table:

All machines vending any type merchandise or product (including coin operated laundries)                      \$6.00 per machine

## **Schedule “N”     Billiard and/or Pool Tables**

Each table shall be according to the following table:

Billiard or pool tables                      \$250.00 per table

## **Schedule “O”     Amusement Devices**

In addition to the license thereto, there shall be an additional charge for each machine. The cost of each machine shall be according to the following table:

Machines                      \$150.00 per machine

## **Schedule “P”     Buses, Trucks, & Other Equipment**

In addition to the license thereto, there shall be an additional charge for each piece of equipment and the cost shall be according to the following table:

1-2 buses, trucks, or other equipment	\$50.00 each
3-5 buses, trucks, or other equipment	\$25.00 each
All over 5 buses, trucks, or other equipment	\$10.00 each

## 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 1<sup>st</sup>) will increase by a 15% penalty due February 1<sup>st</sup> plus 1% interest. An additional 15% penalty will be due March 2<sup>nd</sup> 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](http://www.revds.com)

Phone: 800.556.7274

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

Email: [bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com)

Fax: 844.528.6529