

**City of Cordova (9164)
Business License
Fee Schedule**

including General Information/FAQs



Thank you for doing business in the City of Cordova

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

How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

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

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

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

General Information/FAQs

Certification Requirements

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

Issuance of a business license by 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 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

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

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested 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
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274
Fax: 844.528.6529
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
721	Gross	Accommodations – Accommodations, hotel, travel, bed-and-breakfast, rooming houses, motel	A
926	Gross	Administration of Economic programs	A
924	Gross	Administration of Environmental Quality Programs	A
925	Gross	Administration of housing, urban, comm..	A
923	Gross	Administration of human resource programs	A
561	Gross	Administrative and Support Services – Administrative and support	A
481	Gross	Air Transportation – Air Transportation, airline tickets, shipping, freight, charters (Where Not State Regulated)	A

****Alcohol Licenses Only:** The stated annual license fee levied by the schedule under the foregoing provisions shall be due October 1 of each year and shall be delinquent after October 31 of the year for which such license is due, and a penalty of ten percent of the license amount shall be collected during November - December; 20 percent during January - March; 30 percent during April - June; and 40 percent during July – September. In addition, such person must pay a \$200.00 citation fee. There shall be no pro rata refund of any license fee because of having operated only a part of a calendar year, except as required under state law, nor shall any rebate be allowed upon revocation, suspension, abandonment or surrender of such license before the expiration thereof. All additional licenses taxes levied by said schedule shall be due the 15th day of the calendar month specified in each levy and shall be delinquent if not reported and paid by such date.

424820	Flat	Alcohol - Manufacturer License for Alcohol ----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$500.00
424821	Flat	Alcohol - Importer License----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00
424822	Flat	Alcohol - Liquor Wholesale License----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$750.00
424823	Flat	Alcohol - Wholesaler License for Beer and Table Wine ----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
424824	Flat	Alcohol - Wholesaler License for Beer ----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
424825	Flat	Alcohol - Wholesaler License for Table Wine----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
424826	Flat	Alcohol - Warehouse License----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$500.00
424827	Flat	Alcohol - Club Retail Liquor License----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$2000.00
424828	Flat	Alcohol - Restaurant Retail Liquor License----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$1500.00
424829	Flat	Alcohol - Retail Table Wine License for On-premises and Off-premises----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
424830	Flat	Alcohol - Retail Table Wine License for Off-premises Consumption----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
424831	Flat	Alcohol - Retail Beer License for On-premises and Off-premises----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
424832	Flat	Alcohol - Retail Beer License for Off-premises Consumption----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
424833	Flat	Alcohol - Special Retail License under 30 days----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00
424834	Flat	Alcohol - Special Retail License over 30 days----\$10,000 Tax Bond and ABC Permit Required ** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$350.00
424835	Flat	Alcohol - Special Events Retail License under 7 days----\$10,000 Tax Bond and ABC Permit Required** due October 1 of each year and shall be delinquent after October 31 of the year Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$200.00
621	Gross	Ambulatory Health Care Services – Health care services, mental, outpatient HMO, diagnostic, blood, dialysis, other	A
713	Gross	Amusement, Gambling and Related – Amusement and recreation, gambling. May also require Schedule 910	A & J
112	Gross	Animal Production – Animal, dairy, cattle, ranching, sheep, chicken	A
315	Gross	Apparel Manufacturing – Apparel manufacturing, hosiery, men, women, children, lingerie	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
522.01	State Law	Bank Branch or ATM	L
522.02	State Law	Bank Main Branch	L
312	Gross	Beverage and Tobacco Products Manufacturing – Beverage manufacturing, soft drink, bottled water, breweries, ice (Where Not State Regulated)	A
515	Gross	Broadcasting (except internet) – Broadcasting and radio, television (Where Not State Regulated)	A
444	Gross	Building Materials and Gardening Equipment Dealers – Building materials,	A
236	Flat	Building, Developing and General Contracting – Construction, building, general, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	F
910	Units	Category for: Vending machines, pool tables, amusement devices, etc.	J
325	Gross	Chemical Manufacturing – Chemical Manufacturing, wood, fertilizer, pesticide, paint, soap, other	A
448	Gross	Clothing and Accessories Stores – Clothing stores, men’s, women’s, children, infants, shoe, jewelry, luggage	A
334	Gross	Computer and Electronic Product Manufacturing – Computers and electronics, peripherals, audio, video, circuit boards	A
492	Gross	Couriers and Messengers – Couriers and messengers, services, delivery	A
522	Gross	Credit Intermediation and Related Activities – Credit companies and activities related to credit and mediation of credit (Where Not State Regulated)	A or L
111	Gross	Crop Production – agriculture, farming, nursery, fruit, growers	A
999999	Gross	Delivery Inside City Limits	V
999999.01	Gross	Delivery Outside City Limits	V
611	Gross	Educational Services – Educational Services, business, secretarial, computer, technical, sports, other (Where Not State Regulated)	A
335	Gross	Electrical Equipment Appliance Component Manufacturing – Electric equipment, lighting, small appliance, battery, other	A
443	Gross	Electronics and Appliance Stores – Electronic and appliance store, household, radio, television, computers	A
332	Gross	Fabricated Metal Product Manufacturing – Fabricated metal, cutlery, structural, ornamental, wire, machine shops	A
114	Gross	Fishing, Hunting and Trapping – fishing, hunting, supplies and equipment	A
445	Gross	Food & Beverage Stores – Food and beverage stores, grocery, convenience, markets, liquor, beer (Where Not State Regulated)	D
311	Gross	Food Manufacturing – Food Manufacturing, animal, grain, fruit, dairy, meat, seafood	A
722	Gross	Food Services and Drinking Places – Food service and drinking places, restaurant, caterers, bar, lounge, club	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
113	Gross	Forestry and Logging – Forestry, logging, timber	A
525	Gross	Funds, Trusts, Other Financial Vehicles – Funds, plans, and/or programs	A
442	Gross	Furniture and Home Furnishing Stores – Furniture stores, home, floor, furnishings, window, special products	A
337	Gross	Furniture and Related Products Manufacturing – Furniture manufacturing,	A
447	Gross	Gasoline Stations – Gasoline stations, filling stations (with or without convenience stores)	A
452	Gross	General Merchandise – General Merchandise stores, department, warehouse clubs, superstores	A
446	Gross	Health and Personal Care Stores – Health and beverage stores, drug, cosmetic, optical, health food	A
237	Flat	Heavy Construction – Construction, heavy construction, highway, bridge, street Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	F
622	Gross	Hospitals – Hospitals, surgical, substance abuse, psychiatric, special care	A
519	Gross	Information Services and Data Processing – Providing, storing, processing, and providing access to information	A
524	Gross	Insurance —Fire and Marine	A
524.01	Gross	Insurance --Other	A
516	Gross	Internet Publishing and Broadcasting – Publications or broadcasting for Internet only (Where Not State Regulated)	A
316	Gross	Leather and Allied product Manufacturing – Leather manufacturing, shoes, luggage, handbag, related products	A
333	Gross	Machinery Manufacturing – Machinery manufacturing, farm, HVAC, office, industrial, engine, other	A
551	Gross	Management of Companies and Enterprises – Management of Companies	A
212	Gross	Mining - (except oil and gas) mining activities (Where Not State Regulated)	A
339	Gross	Miscellaneous Manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	A
453	Gross	Miscellaneous Store Retailers – Miscellaneous store retailers, florist, gift, novelty, used, pets, art, tobacco	A
512	Gross	Motion Picture and Sound Recording Industry – Motion pictures and videos theatres, recording, studios, drive-in	A
441	Gross	Motor Vehicle and Parts Dealer – Motor vehicles, automobiles, motorcycles, boats, parts, accessories Must Provide Board Certification: Revenue Department - Regulatory License	A
712	Gross	Museums, Historical Sites and Similar – Museums, historical sites, zoos,	A
928	Gross	National Security and International Affairs	A
327	Gross	Nonmetallic Mineral Product Manufacturing – Nonmetallic manufacturing, clay, glass, cement, lime, gypsum, other	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
454	Gross	Non-store Retailers – Non-store retailers, electronic shopping, mail order, vending, direct selling (includes itinerant merchants)	A or K
623	Gross	Nursing and Residential Care Facilities – Nursing and residential care	A
211	State Law	Oil and gas extraction – Oil, gas extraction, natural gas, crude (State Regulated) 40-20-2(c)	
322	Gross	Paper Manufacturing – Paper Manufacturing, pulp, paper, converted products	A
711	Gross	Performing Arts and Spectator Sports – Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents	A
812	Gross	Personal and Laundry Services – Personal care services, nail, skin, diet, nail, tanning	A
812.02	Gross	Personal and Laundry Services –funeral services Must Provide Board Certification: Board of Funeral Services	A
812.01	Gross	Personal and Laundry Services –hair, barber, beauty Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	A
324	Gross	Petroleum and Coal Products Manufacturing – Petroleum manufacturing,	A
326	Gross	Plastic & Rubber Product Manufacturing – Plastic and tire manufacture, pipe, hoses, belts, bottle, sheet, foam	A
331	Gross	Primary Metal Manufacturing – Metal manufacturing, iron, steel, aluminum, copper, other nonferrous	A
323	Gross	Printing and Related Support Activities – Printing, lithographic, screen, quick, digital, books, handbills	A
541	Gross	Professions, Scientific, Technical Services – Attorney, doctor, dentist,	A
511	Gross	Publishing Industries (except internet) – Publishing, newspapers, periodicals,	A
482	State Law	Rail Transportation – Rail transportation, ticket offices, short line, freight (State Regulated) 11-51-124	
531	Gross	Real Estate – Real estate, offices, agents, brokers, developers (Where Not State Regulated)	A
532	Gross	Rental and Leasing Services – Rental and leasing, auto, truck, equipment, tangible property	A
811	Gross	Repair and Maintenance – Repair and maintenance, automotive, electronic	A
522.03	State Law	Savings & Loan Branch or ATM	L
522.04	State Law	Savings & Loan Main Branch	L
487	Gross	Scenic and Sightseeing Transportation – Scenic and sightseeing, land, water, air, special	A
523	Gross	Securities, Commodity Other Financial Vehicles-Insurance Companies, life, health, accident, and all other (Where Not State Regulated)	A
624	Gross	Social Assistance – Social assistance, child, shelters, vocational, emergency (Where Not State Regulated)	A
927	Gross	Space, research, and technology	A
238	Flat	Special Trade Contractors – Construction, all special trades	F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238.04	Flat	Special Trade Contractors – Electrical Must Provide Board Certification: Alabama Electrical Contractors Board	F
238.01	Flat	Special Trade Contractors – Fencing & Roofing	F
238.03	Flat	Special Trade Contractors – HVAC & Refrigeration Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	F
238.02	Flat	Special Trade Contractors – Plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	F
451	Gross	Sporting Goods, Hobby, Book, Music – Sporting goods stores, hobby, toy, fish, gun, music, books	A
115	Gross	Support for Agriculture and Forestry – cotton ginning, farm mgt, post-harvest activities	A
213	Gross	Support for Mining Activities – Support activities for oil and gas wells (Where Not State Regulated)	A
517		Telecommunications – Providing, access to facilities for voice, data, text	I
313	Gross	Textile Mills – Mills, textile, fabric, yarn, carpet, canvas, rope, twine	A
314	Gross	Textile Product Mills – Other mill operations not covered in 313	A
485	Gross	Transit and Ground Passenger Transportation – Ground Transportation, bus, taxi, limousine, charter, buggy (Where Not State Regulated)	A
336	Gross	Transportation Equipment Manufacturing – Transportation manufacturing, auto, truck, trailer, motor home, ship, boat, motorcycle	A
484	Gross	Truck Transportation – Truck transportation, terminal, local, long-distance, freight (Where Not State Regulated)	A
999	Gross	Unclassified General Category Establishments (Where Not State Regulated)	A
221	State Law	Utilities – Utilities, gas, electric, water, sewage, steam (State Regulated) 11-51-129	
493	Gross	Warehousing and Storage – Warehouse and Storage, household, refrigerated, distribution, special	A
562	Gross	Waste Management and Remediation Services – Waste Management,	A
483	Gross	Water Transportation – Water Transportation, coastal, freight, inland, passenger, forwarders (Where Not State Regulated)	A
421	Gross	Wholesale Trade, Durable Goods – Wholesale trade-durable, motor vehicle, home furniture, machinery, equipment	A
422	Gross	Wholesale Trade, Non-Durable Goods – Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverages	A
321	Gross	Wood Products Manufacturing – Wood products, sawmills, wood, preservation, veneer, trusses, millwork	A

Calculation Information

Schedule "A" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00
\$50,000 or more – License Fee is \$100.00 + 1/10 of 1% in excess of \$50,000

Schedule "B" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00
\$50,000 or more – License Fee is \$100.00 + 1/20 of 1% in excess of \$50,000

Schedule "C" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00
\$50,000 or more – License Fee is \$100.00 + 1/30 of 1% in excess of \$50,000

Schedule "D" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00
\$50,000 or more – License Fee is \$100.00 + 1/40 of 1% in excess of \$50,000

Schedule "E" – If gross receipts are:

Less than \$50,000 – License Fee is \$100.00
\$50,000 or more – License Fee is \$100.00 + 1/50 of 1% in excess of \$50,000

Schedule "F" - Contractors, Sub-Contractors, Builders, etc.

License Fee is a flat rate of \$150.00.

Any projects exceeding \$500.00 may also require Building Permits and Inspection Fees in accordance with The City of Cordova Zoning Ordinance.

Schedule "G" - Electric Company and Gas Company

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" - Peddlers

For local peddlers, the license shall be a flat rate of \$100.00 per year.

Schedule "I" - Telephones & Telecommunications

For telephones, apply Code of Alabama 11-51-128. For various other telecommunications businesses, each shall pay a license tax as set forth in the individual agreements with the City and subsequent amendments thereto.

Schedule "J" - Vending Machines, Pool Tables, Video Games, Amusement Machines, Pinball Machines, Juke Boxes, Karaoke Machines, etc.

In addition to the license thereto, there shall be a charge of \$50.00 for each and every coin operated machine located in or at the place of business.

Schedule "K" - Itinerants

Itinerant Merchant rates shall be \$100.00 for 1-90 days, and \$200.00 for 91-365 days. Half-year rates do not apply to Itinerant businesses. Local peddlers shall not be considered itinerant merchants.

Schedule "L" - 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

Alcohol Licenses based on Ordinance 01-2013

ALCOHOL LICENSE TAX BOND--\$10,000.00 for each location required

Filing fee to cover the costs of processing and investigating each application filed with the city for a city license of any kind or class, the sum of \$500.00 along with the payment of the publication costs, as required in this article.

Filing fee for a special events license application shall be \$75.00.

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

(b) Importer License. Each person who has obtained an importer license from the Board pursuant to ALA. CODE § 28-3A-7, et seq. (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state importer license by the State of Alabama. \$250.00

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

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

Wine Only	\$275.00
Beer Only	\$275.00
Wine and Beer	\$375.00

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

Retail Liquor for Off-Premises Consumption. Each person licensed by the Board to operate a retail lounge also known as a class II lounge pursuant to ALA. CODE § 28-3A-11 (1975) shall pay to the city an annual license fee of \$2,000.00. In addition to said state license fee, each person shall pay to the city, on or before the 15th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

Lounge Retail Liquor License. Class I Lounges shall be precluded in the City of Cordova.

Club Retail Liquor License. Each person licensed by the Board to operate a Club, pursuant to ALA. CODE § 28-3A-12 (1975) shall pay to the City an annual license fee of \$2,000 for a club. In addition to such license fee, each such licensee shall pay to the City, on or before the fifteenth (15th) day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

Restaurant Retail Liquor License. Each person licensed by the Board to sell alcoholic beverages in connection with the operation of a restaurant pursuant to ALA. CODE § 28-3A-13 (1975) shall pay to the City an annual privilege license fee of \$1500.00. In addition to such license fee, each such licensee shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

(j) Retail Table Wine License for On-premises and Off-premises Consumption. Each person licensed by the Board to sell table wine at retail for on-premises and off-premises consumption pursuant to ALA. CODE § 28-3A-14 (1975) shall pay to the City an annual license fee of fifty percent (50%) the amount charged for state wine license by the State of Alabama.. Unless such person shall have paid for an on-premises liquor license....\$75.00.

(k) Retail Table Wine License for Off-premises Consumption. Each person licensed by the Board to sell table wine for off-premises consumption pursuant to ALA. CODE § 28-3A-15 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state wine license by the State of Alabama....\$75.00

(l) Retail Beer License for On-premises and Off-premises Consumption. Each person licensed by the Board to sell beer for on-premises and off-premises consumption pursuant to ALA. CODE § 28-3A-16 (1975) shall pay to the City an annual license fee of fifty percent (50%) of the amount charged for state beer license by the State of Alabama.. ...\$75.00

(m) Retail Beer License for Off-premises Consumption. Each person licensed by the Board to sell beer at retail for off-premises consumption pursuant to ALA. CODE § 28-3A-17 (1975) shall pay to the City an annual license fee of fifty percent (50%) the amount charged for state beer license by the State of Alabama.. ...\$75.00

(n) Special Retail License. Each person who has obtained a special retail license from the Board pursuant to ALA. CODE § 28-3A-19 (1975) shall pay to the City a privilege license fee of \$250.00 when the period of use is thirty (30) days or less. Such person shall pay to the City a privilege license fee of \$350.00 when the period of use is more than thirty (30) days, but in no event shall the duration of the license exceed one year. Further, the terms of such license shall not exceed or conflict with the license issued by the Board. These privilege license fees shall be due for every license issued under this subsection, not on an annual basis. In addition to the stated license fee, each such person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 10 percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

(o) Special Events Retail License. Each person who has been recommended by the city and obtained a special events retail license from the Board pursuant to ALA. CODE § 28-3A-20 (1975) shall pay to the City a license fee of \$200.00. No such license shall be issued for a period in excess of seven (7) days. Such alcoholic beverages as are authorized by the Board may be sold. All applications for special events retail licenses shall be filed with the City Clerk at least 25 days in advance of the event for which a license is sought. In addition to the stated license fee, each such person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 10 percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. Hereunto, shall apply to applicant for a special event retail liquor license.

1. Submit the required filing fee (\$75.00).
2. Receive approval from the city council.
3. Receive license from state alcoholic beverage control board.
4. Pay the required license fee (\$200.00).
5. Each applicant/organization shall not be allowed to apply for more than five special event licenses in any one calendar year.
6. No sale of alcohol is to be sold during a special event on any Sunday after 2:00 a.m.
7. Shall be required to purchase the alcoholic beverages from a wholesale licensee of the Board.

The stated annual license fee levied by the schedule under the foregoing provisions shall be due October 1 of each year and shall be delinquent after October 31 of the year for which such license is due, and a penalty of ten percent of the license amount shall be collected during November - December; 20 percent during January - March; 30 percent during April - June; and 40 percent during July – September. In addition, such person must pay a \$200.00 citation fee. There shall be no pro rata refund of any license fee because of having operated only a part of a calendar year, except as required under state law, nor shall any rebate be allowed upon revocation, suspension, abandonment or surrender of such license before the expiration thereof. All additional licenses taxes levied by said schedule shall be due the 15th day of the calendar month specified in each levy and shall be delinquent if not reported and paid by such date.

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

Schedule “E” – If gross receipts are:

More Than	but	Less than	
0		99,999	\$100
100,000		199,999	\$170
200,000		299,999	\$303
300,000		399,999	\$420
400,000		499,999	\$531
500,000		599,999	\$639
600,000		699,999	\$744
700,000		799,999	\$847
800,000		899,999	\$947
900,000		999,999	\$1,044
1,000,000		1,099,999	\$1,139
1,100,000		1,199,999	\$1,231
1,200,000		1,299,999	\$1,320
1,300,000		1,399,999	\$1,407
1,400,000		1,499,999	\$1,491
1,500,000		1,999,999	\$1,572
2,000,000		2,499,999	\$1,972
2,500,000		2,999,999	\$2,367
3,000,000		3,499,999	\$2,752
3,500,000		3,999,999	\$3,127
4,000,000		4,999,999	\$3,487
5,000,000		5,999,999	\$4,177
6,000,000		7,999,999	\$4,847
8,000,000		10,999,999	\$6,127
11,000,000		13,999,999	\$7,957
14,000,000		57,999,999	\$9,727
58,000,000		91,999,999	\$34,367
92,000,000		Over 92 MM	\$51,707

Schedule “F” – If gross receipts are:

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

Schedule “G” - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year.

Schedule “H” – Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	\$75.00	
050 (Beer off Premise Only)	312122	\$50.00	
060 (Table Wine On/Off Premise)	312131	\$75.00	
070 (Table Wine off Premise Only)	312131	\$75.00	
010 (Lounge Retail Liquor Class I)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
011 (Package Store Liquor Class II)	312122	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
020 (Restaurant Retail Liquor)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
032 (Club Liquor Class II)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	313131	\$75.00	
110 (Wholesale Table Wine & Beer)	312132	\$375.00	Distributors License

Schedule “I” – Peddlers

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

Schedule “J” – Taxi Cabs & Limousines

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

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

Schedule “K” – Telephones & Telecommunications

(Licensed as prescribed by state law.)

Exchange License	\$ 100.00
Long Distance License	\$ 100.00

Schedule “L” – Special Events Licenses

Each, per day, whether sponsored or unsponsored	\$ 120.00
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Schedule “M” = Fortune Tellers

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

Schedule “N” – Vending Machines

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

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

Schedule “O” – Billiard and/or Pool Tables

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

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

Schedule “P” – Amusement Devices

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

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

Schedule “Q” – Buses, Trucks & Other Equipment

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

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

Schedule “R” – Number of Employees

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

Schedule “S” – Square Feet

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

Schedule “U” – Banks/Savings & Loans

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

Schedule "V" - Delivery License-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).