

Town of Courtland (9635)
Business License Fee Schedule
including General Information/FAQs



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

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

How to file:

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

Make your check payable to Tax Trust Account and mail to RDS, Business License Department, P.O. Box 830900, Birmingham, AL 35283-0900. Be sure to enclose any required certifications with your payment.

Click on the following (or scroll to the bottom of the document) to see more information on the following topics:

- ✚ [Calculation](#)
- ✚ [Certification](#)
- ✚ [Gross Receipts, Definition of](#)
- ✚ [Location Specific, Definition](#)
- ✚ [New Business Information](#)
- ✚ [Police Jurisdiction \(PJ\), Definition and Rate of](#)
- ✚ [Penalty and Interest, Rate of](#)
- ✚ [Posting of License](#)
- ✚ [Transfer of License information](#)
- ✚ [Type of License](#)
- ✚ [Zoning](#)

File online:

<https://rds.bizlicenseonline.com/>

• Free • Fast • Secure • Step-by-Step•

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

License Due Date: Renew annually on January 1st.

License Delinquent Date: Licenses are considered delinquent after January 31st.

License Expiration: All licenses (except temporary licenses) expire December 31st.

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

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

Customer Service



Toll Free Phone: 800.556.7274
Toll Free Fax: 844.528.6529
Se habla español.



Email: bizlicensesupport@revds.com
Website: www.revds.com



Remit to address:
RDS-Business License Department
PO Box 830900
Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
561499	Gross	ABSTRACT LAND TITLE OR WARRANTY COMPANY	5
721110	Gross	ACCOMODATIONS/HOTELS/MOTELS	2
721310	Gross	ACCOMODATIONS, ROOMING/BOARDING HOUSE	2
541211	Gross	ACCOUNTING CPA Must Provide Board Certification: Public Accountancy Board	6
541211.01	Gross	BOOKKEEPING SERVICES	6
511120	Gross	ADVERTISING AGENCIES, AGENTS, COUNSELORS	4
524210	Gross	AGENT, BOOKING, ADMINISTRATION	5
115114	Gross	AGRICULTURE SUPPORT, COTTON GINS, FARM MGMT, ETC	4
811413	Gross	ALTERATIONS, CLOTHING	5
621910	Gross	AMBULANCE SERVICE	4
713110	Gross	AMUSEMENT AND RECREATION SERVICES	3
112990	Gross	ANIMAL PRODUCTION, CATTLE, RANCHING, POULTRY	4
561498	Gross	ANSWERING SERVICE	4
453213	Gross	ANTIQUES	3
532231	Gross	APARTMENT BUILDINGS OR COMPLEXES RENTAL	5
541310	Gross	ARCHITECT Must Provide Board Certification: Architects Registration Board	6
711320	Gross	ARTIST, PORTRAIT, CENTER OR GALLERY	4
713111	Gross	ATHLETIC, FITNESS OR HEALTH CLUBS	3
541110	Gross	ATTORNEYS, LAWYERS, LEGAL SERVICES Must Provide Board Certification: Alabama State Bar	6
452991	Gross	AUCTION HOUSES	4
811192	Gross	AUTOMOBILE CAR WASH	5
441110	Gross	AUTOMOBILE DEALERS RETAIL NEW Must Provide Board Certification: Rev Dept - Regulatory License	1
441112	Gross	AUTOMOBILE DEALERS USED Must Provide Board Certification: Rev Dept - Regulatory License	1
811118	Gross	AUTOMOBILE REPAIRS, OVERHAUL, PAINT AND BODY	5
441320	Gross	AUTOMOBILE TIRES, RETAIL OR WHOLESALE	1
999222	Gross	AUTOMOBILE TOWING SERVICE	5
441310	Gross	AUTOMOBILE/MOTORCYCLE PARTS AND ACCESSORIES	1
812200	Gross	BAIL BONDS	4
445121	Gross	BAKERY AND BAKERY SALES	1

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
522111	State Law	BANK BRANCH OR ATM (NOT MAIN OFFICE)	12
522110	State Law	BANKS	12
453220	Gross	BEAUTY/BARBER SUPPLIES	1
451111	Gross	BICYCLE DEALERS & SUPPLIES	3
713112	Gross	BILLARD OR POOL HALL	3
441311	Gross	BOAT SUPPLIES AND ACCESSORIES	1
441111	Gross	BOATS, DEALERS IN Must Provide Board Certification: Rev Dept - Regulatory License	1
451112	Gross	BOOK STORE	3
312212	Gross	BOTTLERS OF SOFT DRINKS	2
515112	Gross	BRAODCASTING, RADIO AND TV STATIONS	5
444130	Gross	BUILDING MATERIALS RETAIL/GARDEN EQUIPMENT	2
444131	Gross	BUILDING MATERIALS WHOLESALE	1
485114	Gross	BUS TERMINALS	4
515113	Gross	CABLE TELEVISION COMPANIES	5
561721	Gross	CARPET AND RUG CLEANING	3
722410	Gross	CATERERS AND MOBILE FOOD SERVICES Must Provide Board Certification: Department of Health	3
812201	Gross	CEMETERY COMPANIES AGENTS OR DEALERS	5
541311	Gross	CHIROPRACTOR Must Provide Board Certification: Chiropractic Examiners Board	6
448130	Gross	CLOTHING AND ACCESSORIES, SHOES	2
448131	Gross	CLOTHING, SECOND HAND	3
448132	Gross	CLOTHING, WHOLESALE	1
453225	Gross	COIN SHOPS, RETAIL	3
541511	Gross	COMPUTER PROGRAMMER	6
444132	Gross	CONCRETE PRODUCTS, WHOLESALE	1
453214	Gross	CONSIGNMENT SHOP	1
999115	Gross	CONSULTANT BUSINESS	4
999112	Gross	CONSULTANT FINANCE, INVESTMENTS	4
236220	Gross	CONTRACTORS, GENERAL, COMM BLDG. RESIDENTIAL Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	3
237990	Gross	CONTRACTORS, BLDG. EQUIP, MECHANICAL INSTALL	3

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
237991	Gross	CONTRACTORS, HEAVY, HWY, BRIDGE, WATER, SEWER Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	3
238110	Gross	CONTRACTORS, CONCRETE, MASONRY, STONE	3
238115	Gross	CONTRACTORS, IRRIGATION, WATER WELL DRILLING	3
238120	Gross	CONTRACTORS, STRUCTURAL STEEL ERECTION	3
238150	Gross	CONTRACTORS, GLASS & GLAZING	3
238160	Gross	CONTRACTORS, ROOFING, SIDING & SHEET METAL	3
238210	Gross	CONTRACTORS, ELECTRICAL Must Provide Board Certification: Electrical Contractors Board	3
238310	Gross	CONTRACTORS, DRYWALL, ACOUSTICAL & INSULATION	3
238320	Gross	CONTRACTORS, PLUMBING Must Provide Board Certification: Plumbers & Gas Fitters Examining Board	3
238320.01	Gross	CONTRACTORS, HEATING AND AIR Must Provide Board Certification: Heating & Air Conditioning Contractors Board	3
238321	Gross	CONTRACTORS, PAINTING AND WALL COVERING	3
238330	Gross	CONTRACTORS, FLOOR COVERINGS-TILE, MARBLE, ETC	3
238340	Gross	CONTRACTORS, CARPENTRY	3
238430	Gross	CONTRACTORS, ALL TYPES CONTRACT CONSTRUCTION	3
238910	Gross	CONTRACTORS, EXCAVATION & SITE DEVELOPMENT	3
238911	Gross	CONTRACTORS, WRECKING, DEMOLITION, MOVING	3
238912	Gross	CONTRACTORS, NOT OTHERWISE LISTED	3
446110	Gross	COSMETIC, RETAIL DEALERS	3
522390	Gross	CREDIT REPORTING AGENCIES	4
445122	Gross	CURB OR MUNICIPAL MARKET	1
711121	Gross	DANCE HALLS	3
711120	Gross	DANCING SCHOOLS	3
519190	Gross	DATA PROCESSING SYSTEM, SERVICES	4
541410	Gross	DECORATORS, INTERIOR	4
492110	Gross	DELIVERY SERVICE, MESSENGER, COURIER	4
999111	Gross	DELIVERY LICENSE BUSINESS LOCATED INSIDE CITY	V
999111.01	Gross	DELIVERY LICENSE BUSINESS LOCATED OUTSIDE CITY LIMITS	V
453222	Gross	DENTAL EQUIPMENT AND SUPPLIES	1
541991	Gross	DENTAL LABORATORIES	6

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
541210	Gross	DENTIST Must Provide Board Certification: Board of Dental Examiners of AL	6
561500	Gross	DETECTIVE/PRIVATE INVESTIGATOR AGENCY	4
721111	Gross	DOG KENNELS AND/OR PET GROOMING	4
812202	Gross	DRY CLEANERS	5
611699	Gross	EDUCATIONAL SERVICES, DRIVING TRAINING, TECHNICAL	4
443113	Gross	ELECTRICAL MACHINERY EQUIPMENT AND SUPPLIES	4
443114	Gross	ELECTRICAL AND PLUMBING SUPPLIES	3
443112	Gross	ELECTRONICS AND APPLIANCES	5
561501	Gross	EMPLOYMENT AGENCIES	4
541330	Gross	ENGINEERING SERVICES Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	6
561710	Gross	EXTERMINATORS Must Provide Board Certification: Department of Agriculture and Industries	4
453235	Gross	FABRICS RETAIL	6
522120	Gross	FINANCE COMPANIES, SAVINGS AND LOAN	6
442111	Gross	FLOOR COVERING, RETAIL	3
453223	Gross	FLORIST, RETAIL	3
445120	Gross	FOOD AND BEVERAGE GROCERY CONVENIENCE, MARKETS	1
812198	Flat	FORTUNE TELLER	11
812203	Gross	FUNERAL HOMES/UNDERTAKERS Must Provide Board Certification: Board of Funeral Services	5
442110	Gross	FURNITURE, HOME FURNISHING/OFFICE	1
447110	Gross	GASOLINE SERVICE STATION	1
422720	Gross	GASOLINE WHOLESALE DEALER	1
453324	Gross	GLASS DEALERS	5
453224	Gross	GRANITE OR STONE YARD	3
446111	Gross	HEALTH & PERSONAL CARE STORES, PHARMACY, ETC	3
622110	Gross	HOSPITALS, SURGICAL, PSYCHIATRIC, SUBSTANCE ABUSE	6
453226	Gross	ICE, DEALERS RETAIL	3
611620	Gross	INSTRUCTION/SPORTS AND RECREATION	3
524126	State Law	INSURANCE FIRE/MARINE	11-51-120/123
524128	State Law	INSURANCE OTHER	11-51-120/123

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
561720	Gross	JANITORAL/CLEANING SERVICE	4
448133	Gross	JEWELRY, RETAIL	3
561730	Gross	LANDSCAPE SERVICES	4
812204	Gross	LAUNDRIES, COIN OPERATED	5
812205	Gross	LINEN SERVICE	5
444133	Gross	LOCKS, RETAIL	2
561502	Gross	LOCKSMITH Must Provide Board Certification: Alabama Electronic Security Board of Licensure	5
332999	Gross	MACHINE SHOPS, JOBBING	4
453227	Gross	MAIL ORDER BUSINESS	2
334419	Gross	MANUFACTURING COMPUTER AND ELECTRONICS	3
322229	Gross	MANUFACTURING, PAPER AND ALLIED PRODUCTS	4
324199	Gross	MANUFACTURING, PETROLEUM, ASPHALT, GREASE	3
315999	Gross	MANUFACTURING, APPAREL	3
335211	Gross	MANUFACTURING, APPLIANCE, LIGHTING, ELECTRICAL	3
325998	Gross	MANUFACTURING, CHEMICAL, FERTILIZER, PAINT, SOAP	5
327331	Gross	MANUFACTURING, CLAY, GLASS, CEMENT, BRICK, TILE	4
337129	Gross	MANUFACTURING, FURNITURE, CABINETS, OFFICE	3
316993	Gross	MANUFACTURING, LEATHER AND LEATHER PRODUCTS	2
333990	Gross	MANUFACTURING, MACHINERY, INDUST. ENGINES, HVAC	4
339991	Gross	MANUFACTURING, MEDICINE	5
331521	Gross	MANUFACTURING, METAL PRODUCTS, IRON, STEEL, ALUM	4
339999	Gross	MANUFACTURING, MISC	4
326291	Gross	MANUFACTURING, RUBBER, PLASTER, TIRES, PIPES, HOSE	3
313112	Gross	MAUNFACTURING, TEXTILE PRODUCTS, FABRIC, CARPET	3
336112	Gross	MANUFACTURING, TRANSPORTATION EQUIP, TRK, TRAIL.	5
321999	Gross	MANUFACTURING, WOOD, VENEER, TRUSSES, MILLWORK	1
453229	Gross	MATTRESS RETAIL	3
621491	Gross	MEDICAL AND OTHER HEALTH SERVICES	6
621498	Gross	MEDICAL, OUTPATIENT CARE CENTERS	4

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
561497	Gross	MISCELLANEOUS BUSINESS SERVICES	4
453230	Gross	MOBILE HOMES, RETAIL	1
452992	Gross	MONUMENTS	4
512131	Gross	MOTION PICTURES, THEATRES, RECORDING, SOUND	3
712110	Gross	MUSEUMS, HISTORICAL SITES, ZOOS, GARDENS, PARKS	4
453231	Gross	MUSIC OR MUSICAL INSTRUMENTS, RETAIL	3
454210	Gross	NURSERY, SEEDS, FARM AND CROP PRODUCTION	4
623312	Gross	NURSING/CONVALESCENT HOME	6
453232	Gross	OFFICE SUPPLIES, RETAIL	3
541320	Gross	OPTOMETRIST Must Provide Board Certification: Optometry Board	6
492111	Gross	PARCEL DELIVERY COMPANIES	4
522298	Gross	PAWN SHOP, TITLE OR MERCHANDISE	3
812199	Gross	PERSONAL SERVICE, SKIN, HAIR, TANNING, NAIL, MASSAGE	5
453233	Gross	PET SHOPS	3
541921	Gross	PHOTOGRAPHERS, STUDIOS, PORTRAIT SERVICES	3
541111	Gross	PHYSICIAN Must Provide Board Certification: Medical Examiners Board	6
444134	Gross	PLUMBING EQUIPMENT RETAIL	2
323114	Gross	PRINTING, BLUE PRINTING, SCREEN	4
541990	Gross	PROF. SERVICES NOT ELSEWHERE CLASSIFIED	6
511110	Gross	PUBLISHERS, NEWSPAPERS, BOOKS, DATA, SOFTWARE, ETC	4
531210	Gross	REAL ESTATE OFFICES, AGENTS, APPRAISERS, BROKERS	5
624110	Gross	REHABILITATION FACILITY, PHYSICAL, SHELTERS	2
532210	Gross	RENTAL AUTO, TRAILER, RV, TANGIBLE PROPERTY	5
532311	Gross	RENTAL SERVICE, MISCELLANEOUS	4
532312	Gross	RENTAL, UNIFORMS, MATS, MOPS	4
532230	Gross	RENTAL/LEASING, MOVIE, VIDEO	3
811219	Gross	REPAIR SERVICE ELECTRONIC EQUIPMENT	5
811416	Gross	REPAIR SERVICES, MISC	5
811412	Gross	REPAIR, APPLIANCES, FURNITURE & GARDEN EQUIP	5
811415	Gross	REPAIR, JEWELRY AND WATCH	5

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
811119	Gross	REPAIR, MOTORCYCLE, ATV, BICYCLE	5
811417	Gross	REPAIR, SHOE	4
811414	Gross	REPAIR, GUNS, GUNSMITH	5
722212	Gross	RESTAURANT/DELI/CAFETERIAS Must Provide Board Certification: Department of Health	3
453221	Gross	RETAIL MISC, ART, NOVELTY, GIFTS	3
454391	Unit	RETAILERS (NON-STORE) PEDDLER, PRODUCE SEMI ANNUAL	8
454391.01	Unit	RETAILERS (NON-STORE) PEDDLER, PRODUCE MONTHLY	8
454391.02	Unit	RETAILERS (NON-STORE) PEDDLER, PRODUCE WEEKLY	8
522110.01	Gross	SAVING AND LOANS MAIN	12
522111.01	Gross	SAVING AND LOANS BRANCH OR ATM	12
323111	Gross	SIGN PAINTERS, DESIGNS, COMPANIES	4
711313	Gross	SPECIAL EVENTS, SPORTS	10
451110	Gross	SPORTING GOODS & HOBBIES, GUNS, TOYS, FISH, BOOKS	3
999113	Gross	STOCKYARDS	4
541360	Gross	SURVEYOR Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	6
517322	Gross	TELECOMMUNICATIONS, CELLULAR, WIRELESS, PAGING	9
517315	Gross	TELECOMMUNICATIONS, RESELLERS OF SERVICE	9
517310	Gross	TELECOMMUNICATION/LOCAL SERVICE	9
517320	Gross	TELECOMMUNICATION/LONG DISTANCE	9
453228	Gross	TOBACCO STORE	5
441113	Gross	TRACTOR AND EQUIPMENT, DEALERS IN	1
721214	Gross	TRAILER PARKS, RV PARKS, TRAVEL PARKS	2
485320	Gross	TRANSPORTATION, TAXI, BUSES, LIMOUSINE, BUGGY	4
484110	Gross	TRANSPORTATION, TRUCK, MOVING, FREIGHT, STORAGE	3
561503	Gross	TRAVEL COMPANY	4
999114	Gross	TREE SURGERY	4
453212	Gross	USED MERCHANDISE, FURNITURE, FLEA MARKETS, BOOKS	3
221122	Gross	UTILITIES, ELECT, WATER, SEWER, GAS	7
452990	Gross	VARIETY STORE, GENERAL MERCHANDISE	2

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
910001	Gross	VENDING MACHINES, SALE OF PRODUCTS	2
541940	Gross	VETERINARY/ANIMAL HOSPITAL Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	4
493110	Gross	WAREHOUSING AND STORAGE	4
562998	Gross	WASTE MANAGEMENT COMPANIES, TRKS, SEPTIC TANKS	1
422499	Gross	WHOLESALE TRADE, NON-DURABLE, GROC., DAIRY, DRUGS	1
421990	Gross	WHOLESALE, DURABLE, VEHICLE, MACHINERY, EQUIP	2

Calculation Information

Schedule "1" – If gross receipts are:

RATE SCHEDULE 01						
More Than	but	Less Than	Base Fee	Plus an additional		
\$ -		\$ 1,999.99	\$15	Flat Rate		
\$2,000.00		\$ 4,999.99	\$25	Flat Rate		
\$5,000.00		\$99,999.99	\$35	\$1.12	per M in excess of	\$ 5,000.00
\$ 100,000.00		\$199,999.99	\$129	\$1.03	per M in excess of	\$ 100,000.00
\$ 200,000.00		\$299,999.99	\$232	\$0.88	per M in excess of	\$ 200,000.00
\$ 300,000.00		\$399,999.99	\$320	\$0.83	per M in excess of	\$ 300,000.00
\$ 400,000.00		\$499,999.99	\$403	\$0.81	per M in excess of	\$ 400,000.00
\$ 500,000.00		\$599,999.99	\$484	\$0.79	per M in excess of	\$ 500,000.00
\$ 600,000.00		\$699,999.99	\$563	\$0.77	per M in excess of	\$ 600,000.00
\$ 700,000.00		\$799,999.99	\$640	\$0.75	per M in excess of	\$ 700,000.00
\$ 800,000.00		\$899,999.99	\$715	\$0.73	per M in excess of	\$ 800,000.00
\$ 900,000.00		\$999,999.99	\$788	\$0.71	per M in excess of	\$ 900,000.00
\$1,000,000.00		\$ 1,099,999.99	\$859	\$0.69	per M in excess of	\$ 1,000,000.00
\$1,100,000.00		\$ 1,199,999.99	\$938	\$0.67	per M in excess of	\$ 1,100,000.00
\$1,200,000.00		\$ 1,299,999.99	\$995	\$0.65	per M in excess of	\$ 1,200,000.00
\$1,300,000.00		\$ 1,399,999.99	\$1,060	\$0.63	per M in excess of	\$ 1,300,000.00
\$1,400,000.00		\$ 1,499,999.99	\$1,123	\$0.61	per M in excess of	\$ 1,400,000.00
\$1,500,000.00		\$ 1,999,999.99	\$1,184	\$0.60	per M in excess of	\$ 1,500,000.00
\$2,000,000.00		\$ 2,499,999.99	\$1,484	\$0.59	per M in excess of	\$ 2,000,000.00
\$2,500,000.00		\$ 2,999,999.99	\$1,779	\$0.58	per M in excess of	\$ 2,500,000.00
\$3,000,000.00		\$ 3,499,999.99	\$2,069	\$0.56	per M in excess of	\$ 3,000,000.00
\$3,500,000.00		\$ 3,999,999.99	\$2,349	\$0.54	per M in excess of	\$ 3,500,000.00
\$4,000,000.00		\$ 4,999,999.99	\$2,619	\$0.52	per M in excess of	\$ 4,000,000.00
\$5,000,000.00		\$ 5,999,999.99	\$3,139	\$0.50	per M in excess of	\$ 5,000,000.00
\$6,000,000.00		\$ 7,999,999.99	\$3,639	\$0.48	per M in excess of	\$ 6,000,000.00
\$8,000,000.00		\$ 10,999,999.99	\$4,599	\$0.46	per M in excess of	\$ 8,000,000.00
\$11,000,000.00		\$ 13,999,999.99	\$5,979	\$0.44	per M in excess of	\$ 11,000,000.00
\$14,000,000.00		\$ 57,999,999.99	\$7,299	\$0.42	per M in excess of	\$ 14,000,000.00
\$58,000,000.00		\$ 91,999,999.99	\$ 25,779	\$0.38	per M in excess of	\$ 58,000,000.00
\$92,000,000.00		Over 92MM	\$ 38,699	\$0.30	per M in excess of	\$ 92,000,000.00

Schedule “2” – If gross receipts are:

RATE SCHEDULE 02						
More Than	but	Less Than		Plus an additional		
\$ -		\$1,999.99	\$20	Flat Rate		
\$2,000.00		\$4,999.99	\$30	Flat Rate		
\$5,000.00		\$99,999.99	\$40	\$1.50	per M in excess of	\$ 5,000.00
\$ 100,000.00		\$199,999.99	\$170	\$1.33	per M in excess of	\$ 100,000.00
\$ 200,000.00		\$299,999.99	\$303	\$1.17	per M in excess of	\$ 200,000.00
\$ 300,000.00		\$399,999.99	\$420	\$1.11	per M in excess of	\$ 300,000.00
\$ 400,000.00		\$499,999.99	\$531	\$1.08	per M in excess of	\$ 400,000.00
\$ 500,000.00		\$599,999.99	\$639	\$1.05	per M in excess of	\$ 500,000.00
\$ 600,000.00		\$699,999.99	\$744	\$1.03	per M in excess of	\$ 600,000.00
\$ 700,000.00		\$799,999.99	\$847	\$1.00	per M in excess of	\$ 700,000.00
\$ 800,000.00		\$899,999.99	\$947	\$0.97	per M in excess of	\$ 800,000.00
\$ 900,000.00		\$999,999.99	\$1,044	\$0.95	per M in excess of	\$ 900,000.00
\$1,000,000.00		\$ 1,099,999.99	\$1,139	\$0.92	per M in excess of	\$ 1,000,000.00
\$1,100,000.00		\$ 1,199,999.99	\$1,231	\$0.89	per M in excess of	\$ 1,100,000.00
\$1,200,000.00		\$ 1,299,999.99	\$1,320	\$0.87	per M in excess of	\$ 1,200,000.00
\$1,300,000.00		\$ 1,399,999.99	\$1,407	\$0.84	per M in excess of	\$ 1,300,000.00
\$1,400,000.00		\$ 1,499,999.99	\$1,491	\$0.81	per M in excess of	\$ 1,400,000.00
\$1,500,000.00		\$ 1,999,999.99	\$1,572	\$0.80	per M in excess of	\$ 1,500,000.00
\$2,000,000.00		\$ 2,499,999.99	\$1,972	\$0.79	per M in excess of	\$ 2,000,000.00
\$2,500,000.00		\$ 2,999,999.99	\$2,367	\$0.77	per M in excess of	\$ 2,500,000.00
\$3,000,000.00		\$ 3,499,999.99	\$2,752	\$0.75	per M in excess of	\$ 3,000,000.00
\$3,500,000.00		\$ 3,999,999.99	\$3,127	\$0.72	per M in excess of	\$ 3,500,000.00
\$4,000,000.00		\$ 4,999,999.99	\$3,487	\$0.69	per M in excess of	\$ 4,000,000.00
\$5,000,000.00		\$ 5,999,999.99	\$4,177	\$0.67	per M in excess of	\$ 5,000,000.00
\$6,000,000.00		\$ 7,999,999.99	\$4,847	\$0.64	per M in excess of	\$ 6,000,000.00
\$8,000,000.00		\$ 10,999,999.99	\$6,127	\$0.61	per M in excess of	\$ 8,000,000.00
\$11,000,000.00		\$ 13,999,999.99	\$7,957	\$0.59	per M in excess of	\$ 11,000,000.00
\$14,000,000.00		\$ 57,999,999.99	\$9,727	\$0.56	per M in excess of	\$ 14,000,000.00
\$58,000,000.00		\$ 91,999,999.99	\$ 34,367	\$0.51	per M in excess of	\$ 58,000,000.00
\$92,000,000.00		Over 92MM	\$ 51,707	\$0.40	per M in excess of	\$ 92,000,000.00

Schedule “3” – If gross receipts are:

RATE SCHEDULE 03						
More Than	but	Less Than		Plus an additional		
\$ -		\$1,999.99	\$25	Flat Rate		
\$2,000.00		\$4,999.99	\$40	Flat Rate		
\$5,000.00		\$99,999.99	\$50	\$1.81	per M in excess of	\$ 5,000.00
\$ 100,000.00		\$199,999.99	\$211	\$1.72	per M in excess of	\$ 100,000.00
\$ 200,000.00		\$299,999.99	\$383	\$1.47	per M in excess of	\$ 200,000.00
\$ 300,000.00		\$399,999.99	\$530	\$1.38	per M in excess of	\$ 300,000.00
\$ 400,000.00		\$499,999.99	\$668	\$1.35	per M in excess of	\$ 400,000.00
\$ 500,000.00		\$599,999.99	\$803	\$1.32	per M in excess of	\$ 500,000.00
\$ 600,000.00		\$699,999.99	\$935	\$1.28	per M in excess of	\$ 600,000.00
\$ 700,000.00		\$799,999.99	\$1,063	\$1.25	per M in excess of	\$ 700,000.00
\$ 800,000.00		\$899,999.99	\$1,188	\$1.22	per M in excess of	\$ 800,000.00
\$ 900,000.00		\$999,999.99	\$1,310	\$1.18	per M in excess of	\$ 900,000.00
\$1,000,000.00		\$ 1,099,999.99	\$1,428	\$1.15	per M in excess of	\$ 1,000,000.00
\$1,100,000.00		\$ 1,199,999.99	\$1,543	\$1.12	per M in excess of	\$ 1,100,000.00
\$1,200,000.00		\$ 1,299,999.99	\$1,655	\$1.08	per M in excess of	\$ 1,200,000.00
\$1,300,000.00		\$ 1,399,999.99	\$1,763	\$1.05	per M in excess of	\$ 1,300,000.00
\$1,400,000.00		\$ 1,499,999.99	\$1,868	\$1.02	per M in excess of	\$ 1,400,000.00
\$1,500,000.00		\$ 1,999,999.99	\$1,970	\$1.00	per M in excess of	\$ 1,500,000.00
\$2,000,000.00		\$ 2,499,999.99	\$2,470	\$0.98	per M in excess of	\$ 2,000,000.00
\$2,500,000.00		\$ 2,999,999.99	\$2,960	\$0.97	per M in excess of	\$ 2,500,000.00
\$3,000,000.00		\$ 3,499,999.99	\$3,445	\$0.93	per M in excess of	\$ 3,000,000.00
\$3,500,000.00		\$ 3,999,999.99	\$3,910	\$0.90	per M in excess of	\$ 3,500,000.00
\$4,000,000.00		\$ 4,999,999.99	\$4,360	\$0.87	per M in excess of	\$ 4,000,000.00
\$5,000,000.00		\$ 5,999,999.99	\$5,230	\$0.83	per M in excess of	\$ 5,000,000.00
\$6,000,000.00		\$ 7,999,999.99	\$6,060	\$0.80	per M in excess of	\$ 6,000,000.00
\$8,000,000.00		\$ 10,999,999.99	\$7,660	\$0.77	per M in excess of	\$ 8,000,000.00
\$11,000,000.00		\$ 13,999,999.99	\$9,970	\$0.73	per M in excess of	\$ 11,000,000.00
\$14,000,000.00		\$ 57,999,999.99	\$ 12,160	\$0.70	per M in excess of	\$ 14,000,000.00
\$58,000,000.00		\$ 91,999,999.99	\$ 42,960	\$0.63	per M in excess of	\$ 58,000,000.00
\$92,000,000.00		Over 92MM	\$ 64,380	\$0.50	per M in excess of	\$ 92,000,000.00

Schedule “4” – If gross receipts are:

RATE SCHEDULE 04

More Than	but	Less Than		Plus an additional		
\$ -		\$1,999.99	\$30	Flat Rate		
\$2,000.00		\$4,999.99	\$40	Flat Rate		
\$5,000.00		\$99,999.99	\$55	\$2.24	per M in excess of	\$ 5,000.00
\$ 100,000.00		\$199,999.99	\$259	\$2.05	per M in excess of	\$ 100,000.00
\$ 200,000.00		\$299,999.99	\$464	\$1.76	per M in excess of	\$ 200,000.00
\$ 300,000.00		\$399,999.99	\$640	\$1.66	per M in excess of	\$ 300,000.00
\$ 400,000.00		\$499,999.99	\$806	\$1.62	per M in excess of	\$ 400,000.00
\$ 500,000.00		\$599,999.99	\$968	\$1.58	per M in excess of	\$ 500,000.00
\$ 600,000.00		\$699,999.99	\$1,126	\$1.54	per M in excess of	\$ 600,000.00
\$ 700,000.00		\$799,999.99	\$1,280	\$1.50	per M in excess of	\$ 700,000.00
\$ 800,000.00		\$899,999.99	\$1,430	\$1.46	per M in excess of	\$ 800,000.00
\$ 900,000.00		\$999,999.99	\$1,576	\$1.42	per M in excess of	\$ 900,000.00
\$1,000,000.00		\$ 1,099,999.99	\$1,718	\$1.38	per M in excess of	\$ 1,000,000.00
\$1,100,000.00		\$ 1,199,999.99	\$1,856	\$1.34	per M in excess of	\$ 1,100,000.00
\$1,200,000.00		\$ 1,299,999.99	\$1,990	\$1.30	per M in excess of	\$ 1,200,000.00
\$1,300,000.00		\$ 1,399,999.99	\$2,120	\$1.26	per M in excess of	\$ 1,300,000.00
\$1,400,000.00		\$ 1,499,999.99	\$2,246	\$1.22	per M in excess of	\$ 1,400,000.00
\$1,500,000.00		\$ 1,999,999.99	\$2,368	\$1.20	per M in excess of	\$ 1,500,000.00
\$2,000,000.00		\$ 2,499,999.99	\$2,968	\$1.18	per M in excess of	\$ 2,000,000.00
\$2,500,000.00		\$ 2,999,999.99	\$3,358	\$1.16	per M in excess of	\$ 2,500,000.00
\$3,000,000.00		\$ 3,499,999.99	\$4,138	\$1.12	per M in excess of	\$ 3,000,000.00
\$3,500,000.00		\$ 3,999,999.99	\$4,698	\$1.08	per M in excess of	\$ 3,500,000.00
\$4,000,000.00		\$ 4,999,999.99	\$5,238	\$1.04	per M in excess of	\$ 4,000,000.00
\$5,000,000.00		\$ 5,999,999.99	\$6,278	\$1.00	per M in excess of	\$ 5,000,000.00
\$6,000,000.00		\$ 7,999,999.99	\$7,278	\$0.96	per M in excess of	\$ 6,000,000.00
\$8,000,000.00		\$ 10,999,999.99	\$9,198	\$0.92	per M in excess of	\$ 8,000,000.00
\$11,000,000.00		\$ 13,999,999.99	\$ 11,958	\$0.88	per M in excess of	\$ 11,000,000.00
\$14,000,000.00		\$ 57,999,999.99	\$ 14,598	\$0.84	per M in excess of	\$ 14,000,000.00
\$58,000,000.00		\$ 91,999,999.99	\$ 51,398	\$0.76	per M in excess of	\$ 58,000,000.00
\$92,000,000.00		Over 92MM	\$ 77,398	\$0.60	per M in excess of	\$ 92,000,000.00

Schedule “5” – If gross receipts are:

RATE SCHEDULE 05						
More Than	but	Less Than		Plus an additional		
\$ -		\$1,999.99	\$40	Flat Rate		
\$2,000.00		\$4,999.99	\$55	Flat Rate		
\$5,000.00		\$99,999.99	\$65	\$2.60	per M in excess of	\$ 5,000.00
\$ 100,000.00		\$199,999.99	\$300	\$2.41	per M in excess of	\$ 100,000.00
\$ 200,000.00		\$299,999.99	\$541	\$2.05	per M in excess of	\$ 200,000.00
\$ 300,000.00		\$399,999.99	\$746	\$1.94	per M in excess of	\$ 300,000.00
\$ 400,000.00		\$499,999.99	\$940	\$1.89	per M in excess of	\$ 400,000.00
\$ 500,000.00		\$599,999.99	\$1,129	\$1.84	per M in excess of	\$ 500,000.00
\$ 600,000.00		\$699,999.99	\$1,313	\$1.80	per M in excess of	\$ 600,000.00
\$ 700,000.00		\$799,999.99	\$1,492	\$1.75	per M in excess of	\$ 700,000.00
\$ 800,000.00		\$899,999.99	\$1,668	\$1.70	per M in excess of	\$ 800,000.00
\$ 900,000.00		\$999,999.99	\$1,838	\$1.66	per M in excess of	\$ 900,000.00
\$1,000,000.00		\$ 1,099,999.99	\$2,004	\$1.61	per M in excess of	\$ 1,000,000.00
\$1,100,000.00		\$ 1,199,999.99	\$2,165	\$1.56	per M in excess of	\$ 1,100,000.00
\$1,200,000.00		\$ 1,299,999.99	\$2,321	\$1.52	per M in excess of	\$ 1,200,000.00
\$1,300,000.00		\$ 1,399,999.99	\$2,473	\$1.47	per M in excess of	\$ 1,300,000.00
\$1,400,000.00		\$ 1,499,999.99	\$2,620	\$1.42	per M in excess of	\$ 1,400,000.00
\$1,500,000.00		\$ 1,999,999.99	\$2,762	\$1.40	per M in excess of	\$ 1,500,000.00
\$2,000,000.00		\$ 2,499,999.99	\$3,462	\$1.38	per M in excess of	\$ 2,000,000.00
\$2,500,000.00		\$ 2,999,999.99	\$4,152	\$1.35	per M in excess of	\$ 2,500,000.00
\$3,000,000.00		\$ 3,499,999.99	\$4,827	\$1.31	per M in excess of	\$ 3,000,000.00
\$3,500,000.00		\$ 3,999,999.99	\$5,482	\$1.26	per M in excess of	\$ 3,500,000.00
\$4,000,000.00		\$ 4,999,999.99	\$6,112	\$1.21	per M in excess of	\$ 4,000,000.00
\$5,000,000.00		\$ 5,999,999.99	\$7,322	\$1.17	per M in excess of	\$ 5,000,000.00
\$6,000,000.00		\$ 7,999,999.99	\$8,492	\$1.12	per M in excess of	\$ 6,000,000.00
\$8,000,000.00		\$ 10,999,999.99	\$ 10,732	\$1.07	per M in excess of	\$ 8,000,000.00
\$11,000,000.00		\$ 13,999,999.99	\$ 13,942	\$1.03	per M in excess of	\$ 11,000,000.00
\$14,000,000.00		\$ 57,999,999.99	\$ 17,032	\$0.98	per M in excess of	\$ 14,000,000.00
\$58,000,000.00		\$ 91,999,999.99	\$ 60,152	\$0.89	per M in excess of	\$ 58,000,000.00
\$92,000,000.00		Over 92MM	\$ 90,412	\$0.70	per M in excess of	\$ 92,000,000.00

Schedule “6” – If gross receipts are:

RATE SCHEDULE 06

More Than	but	Less Than		Plus an additional		
\$ -		\$1,999.99	\$50	Flat Rate		
\$2,000.00		\$4,999.99	\$65	Flat Rate		
\$5,000.00		\$99,999.99	\$75	\$3.00	per M in excess of	\$ 5,000.00
\$ 100,000.00		\$199,999.99	\$346	\$2.72	per M in excess of	\$ 100,000.00
\$ 200,000.00		\$299,999.99	\$618	\$2.35	per M in excess of	\$ 200,000.00
\$ 300,000.00		\$399,999.99	\$853	\$2.21	per M in excess of	\$ 300,000.00
\$ 400,000.00		\$499,999.99	\$1,074	\$2.16	per M in excess of	\$ 400,000.00
\$ 500,000.00		\$599,999.99	\$1,290	\$2.11	per M in excess of	\$ 500,000.00
\$ 600,000.00		\$699,999.99	\$1,501	\$2.05	per M in excess of	\$ 600,000.00
\$ 700,000.00		\$799,999.99	\$1,706	\$2.00	per M in excess of	\$ 700,000.00
\$ 800,000.00		\$899,999.99	\$1,906	\$1.95	per M in excess of	\$ 800,000.00
\$ 900,000.00		\$999,999.99	\$2,101	\$1.89	per M in excess of	\$ 900,000.00
\$1,000,000.00		\$ 1,099,999.99	\$2,290	\$1.84	per M in excess of	\$ 1,000,000.00
\$1,100,000.00		\$ 1,199,999.99	\$2,274	\$1.79	per M in excess of	\$ 1,100,000.00
\$1,200,000.00		\$ 1,299,999.99	\$2,653	\$1.73	per M in excess of	\$ 1,200,000.00
\$1,300,000.00		\$ 1,399,999.99	\$2,826	\$1.68	per M in excess of	\$ 1,300,000.00
\$1,400,000.00		\$ 1,499,999.99	\$2,994	\$1.63	per M in excess of	\$ 1,400,000.00
\$1,500,000.00		\$ 1,999,999.99	\$3,157	\$1.60	per M in excess of	\$ 1,500,000.00
\$2,000,000.00		\$ 2,499,999.99	\$3,957	\$1.57	per M in excess of	\$ 2,000,000.00
\$2,500,000.00		\$ 2,999,999.99	\$4,742	\$1.55	per M in excess of	\$ 2,500,000.00
\$3,000,000.00		\$ 3,499,999.99	\$5,517	\$1.49	per M in excess of	\$ 3,000,000.00
\$3,500,000.00		\$ 3,999,999.99	\$6,262	\$1.44	per M in excess of	\$ 3,500,000.00
\$4,000,000.00		\$ 4,999,999.99	\$6,982	\$1.39	per M in excess of	\$ 4,000,000.00
\$5,000,000.00		\$ 5,999,999.99	\$8,372	\$1.33	per M in excess of	\$ 5,000,000.00
\$6,000,000.00		\$ 7,999,999.99	\$9,702	\$1.28	per M in excess of	\$ 6,000,000.00
\$8,000,000.00		\$ 10,999,999.99	\$ 12,262	\$1.23	per M in excess of	\$ 8,000,000.00
\$11,000,000.00		\$ 13,999,999.99	\$ 15,952	\$1.17	per M in excess of	\$ 11,000,000.00
\$14,000,000.00		\$ 57,999,999.99	\$ 19,462	\$1.12	per M in excess of	\$ 14,000,000.00
\$58,000,000.00		\$ 91,999,999.99	\$ 68,742	\$1.01	per M in excess of	\$ 58,000,000.00
\$92,000,000.00		Over 92MM	\$ 102,080	\$0.80	per M in excess of	\$ 92,000,000.00

Schedule “7” –Utilities-Electric, Water, and Gas

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 1.9 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 “8” –Temporary Vendors

Weekly Rate	issued for week long sales activity	\$25.00
Monthly Rate	issued for month long sales activity	\$50.00
Semi-Annual	issued for semi-annual sales activity	\$100.00

License will be issued for consecutive days only (i.e. weekly – 7 days, month – 30 days, semi-annual – 180 days).

Schedule “9” – Telephones & Telecommunications

Pursuant to section 11-51-128 of the Code of Alabama, persons or incorporations operating telephone service in the Town of Courtland shall pay as follows:

Telecommunication/Local Service	\$30.00
Telephone Long Distance	\$8.00
Telecommunications, Cellular, Wireless Paging	\$250.00
Telecommunications, Resellers of Service	\$250.00

Schedule “10” – Special Events Licenses

Special Events (Rodeo, Wrestling, Boat Show, Car Show, Etc.)

One day only	\$250.00
Two Days	\$350.00
Three to Seven Days	\$500.00

Each event requires separate license limited to four (4) per calendar year.

Schedule “11”- 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 “12” – Banks/Savings & Loans

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

Schedule "V" - Delivery License

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

\$ 100.00

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

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

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

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

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

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

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

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

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

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

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

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

Appendix

Certification Requirements

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

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

Gross Receipts, Definition of

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

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

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

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

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

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

Location Specific, Definition

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

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

New Business Information

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

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

Police Jurisdiction (PJ), Definition and Rate of

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

Penalty and Interest, Rate of

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

Website: www.revds.com

Phone: 800.556.7274

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

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