

**Town of Cuba (9712)**  
**Business License Fee Schedule**  
including General Information/FAQs



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

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

**How to file:**

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

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

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

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

**File online:**

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

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

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

**License Due Date:** Renew annually on January 1<sup>st</sup>.

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

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

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

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

**Customer Service**



Toll Free Phone: 800.556.7274

Toll Free Fax: 844.528.6529

Se habla español.



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

Website: [www.revds.com](http://www.revds.com)



Remit to address:

RDS-Business License Department

PO Box 830900

Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
721191	Gross	<b>Accommodations</b> – bed and breakfast inns and services	D
721110	Gross	<b>Accommodations</b> – hotels, motels and similar facilities	C
721310	Flat	<b>Accommodations</b> – rooming houses and boarding houses	E
721214	Flat	<b>Accommodations</b> – trailer parks, RV parks, and travel parks	E
541211	Gross	<b>Accountant/CPAs</b> – individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	A
926		Administration of Economic programs	
924		Administration of Environmental Quality Programs	
925		Administration of housing, urban, comm..	
923		Administration of human resource programs	
561499	Gross	<b>Administrative services</b> – answering, employment, office, sec., travel	C
524210	Gross	<b>Agent Office</b> – administration of third parties, pension funds, annuities, etc	B
115114	Flat	<b>Agriculture support</b> – cotton gins, farm mgt, post-harvest activities	E
481111	Gross	<b>Air transportation</b> – airline tickets, shipping, freight, charters service	B
312141	Flat	<b>Alcohol</b> – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
621910	Gross	<b>Ambulance</b> – ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	D
713110	Units	<b>Amusement</b> – arcades, golf clubs, marinas, fitness, bowling centers	P
112990	Flat	<b>Animal Production</b> – dairy, cattle, ranching, sheep, chickens, poultry	E
315999	Flat	<b>Apparel manufacturing</b> – women, men, children, hosiery, lingerie outerwear, accessories	D
335211	Gross	<b>Appliance manufacturing</b> – small appliance, lighting, electrical, battery, freezer	C
541310	Gross	<b>Architect</b> – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	A
711310	Gross	<b>Arts and sports</b> – dance, musical, teams, tracks, promoters, agents	B
541110	Gross	<b>Attorney/Lawyers</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	A
522111	State Law	<b>Bank Branch or ATM</b> – not main office of bank	U
522110	State Law	<b>Bank Main Office</b> – not branch location or ATM	U
812199.02	Gross	<b>Barber/Beautician</b> <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	B
312122	Flat	<b>Beer</b> – off premise – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312121	Flat	<b>Beer</b> – on/off premise – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
312132	Flat	<b>Beer &amp; Wine</b> – wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312212	Flat	<b>Beverage manufacturing</b> – all types of soft drinks, bottled water, breweries, ice	E
515112	Gross	<b>Broadcasting</b> – radio and television stations	B
444130	Gross	<b>Building materials</b> and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
910003	Units	<b>Category for number of</b> – amusement devices and/or games	P
920005	Units	Category for number of – <b>employees</b> as a basis for calculating license	R
910002	Units	<b>Category for number of</b> – pool tables	O
930006	Units	Category for number of – <b>square feet</b> used for calculating license amount	S
910001	Units	<b>Category for number of</b> – vending machines for all types vending	N
722410	Gross	<b>Caterers</b> – and/or mobile food services <b>Must Provide Board Certification: Department of Health Permit</b>	C
325998	Gross	<b>Chemical manufacturing</b> – of fertilizer, wood, pesticide, paint, soap, and resin	C
541311	Gross	<b>Chiropractor</b> – individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	A
448130	Gross	<b>Clothing &amp; accessories</b> – men, women, children, infant, shoe, jewelry	B
334419	Gross	<b>Computer &amp; electronic manufacturing</b> – audio, video, circuit boards, peripherals	C
541511	Gross	<b>Computer Programmer</b> – individual and/or professional firm license	A
236220	Flat	<b>Contractors</b> – <u>general contractors</u> , comm. bldg, residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	E
237990	Flat	<b>Contractors</b> – <u>heavy construction</u> , highway, bridge, street, water, sewer <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	D
237990.01	Flat	<b>Contractors</b> – <u>specialty trade</u> – building equipment & mechanical install	E
238340	Flat	<b>Contractors</b> – <u>specialty trade</u> – carpentry contractors	E
238110	Flat	<b>Contractors</b> – <u>specialty trade</u> – concrete contractors	E
238310	Flat	<b>Contractors</b> – <u>specialty trade</u> – drywall, acoustical & insulation	E
238210	Flat	<b>Contractors</b> – <u>specialty trade</u> – electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	E
238910	Flat	<b>Contractors</b> – <u>specialty trade</u> – excavation and site development	E
238330	Flat	<b>Contractors</b> – <u>specialty trade</u> – floor coverings/all types	E
238150	Flat	<b>Contractors</b> – <u>specialty trade</u> – glass and glazing contractors	E
238140	Flat	<b>Contractors</b> – <u>specialty trade</u> – masonry and stone contractors	E
238320.01	Flat	<b>Contractors</b> – <u>specialty trade</u> – painting and wall covering	E
238320	Flat	<b>Contractors</b> – <u>specialty trade</u> – plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters</b>	E

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
		<b>Examining Board</b>	
238160	Flat	<b>Contractors</b> – <u>specialty trade</u> – roofing, siding & sheet metal	E
238120	Flat	<b>Contractors</b> – <u>specialty trade</u> – structural steel erection	E
238430	Flat	<b>Contractors</b> – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	E
238115	Flat	<b>Contractors</b> – <u>specialty trade</u> – water well drilling & irrigation	E
238910.01	Flat	<b>Contractors</b> – <u>specialty trade</u> – wrecking and demolition	E
238320.99	Flat	<b>Contractors</b> – <u>specialty trade</u> – heating & air conditioning <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	E
238130	Flat	<b>Contractors</b> – <u>specialty trades contractors</u> - non-general & non-heavy	D
492110	Gross	<b>Couriers</b> – couriers and local messengers, services, local delivery services	V
522390	Gross	<b>Credit services</b> – companies and activities related to credit and mediation	B
999999	Gross	<b>Delivery - Business Located Inside City Limits</b>	V
999999.01	Gross	<b>Delivery - Business Located Inside City Limits</b>	V
541210	Gross	<b>Dentist</b> – individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	A
722410.01	Flat	<b>Drinking Establishment</b> – club, lounge, bar or other <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
611699	Flat	<b>Educational services</b> – technical, computer, sports, services, business	D
443112	Gross	<b>Electronic &amp; appliance store</b> – household, radio, television, computers	B
541330	Gross	<b>Engineer</b> – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
561710	Flat	<b>Exterminating services</b> – exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	E
111998	Flat	<b>Farming and Crop Production</b> – agriculture, crop production, nursery, fruit, growers	E
114119	Flat	<b>Fishing &amp; hunting</b> – hunting and trapping, finfish, shellfish, supplies	E
445120	Gross	<b>Food &amp; beverage stores</b> – grocery, convenience store, markets	C
311991	Gross	<b>Food manufacturing</b> – meat, seafood, grain, fruit, dairy, animal, poultry processing	C
113110	Flat	<b>Forestry</b> – logging, forestry, timber track operations, timber mgt	D
812199.01	Flat	<b>Fortune Teller or Clairvoyant</b> – individual reader license	M
525990	Gross	<b>Funds, trusts, other financial agencies</b> – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	A
812199.03	Gross	<b>Funeral Services</b> <b>Must Provide Board Certification: Board of Funeral Services</b>	B
442110	Gross	<b>Furniture</b> – furniture, home furnishings, stores, floor coverings, window	C

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
337129	Gross	<b>Furniture manufacturing</b> – cabinets, office, household, beds, kitchen	C
447110	Flat	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	E
452990	Gross	<b>General merchandise stores</b> – department, warehouse clubs, superstores	C
446110	Gross	<b>Health and personal care stores</b> – drug, pharmacy, cosmetic, optical, health food	C
621491	Gross	<b>HMO</b> – medical centers and services	B
622110	Gross	<b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special	C
519190	Gross	<b>Information services</b> and data processing – providing, storing, processing, access to information	A
524126	State Law	<b>Insurance Company and/or its agents</b> – casualty, fire, and/or marine premiums	11-51-120/123
524128	State Law	<b>Insurance Company and/or its agents</b> – health, allied and all other premiums	11-51-120/123
561720	Gross	<b>Janitorial firm</b> – janitorial cleaning services – individual or firm	A
561730	Gross	<b>Landscaping Services</b>	F
316993	Flat	<b>Leather and allied products manufacturing</b> – shoes, luggage, handbag, related products, all footwear	D
333990	Gross	<b>Machinery manufacturing</b> – office machinery, industrial, engines, farm, HVAC	C
551990	Gross	<b>Management companies</b> – offices, enterprises, regional, corporate	B
332999	Flat	<b>Metal fabrication</b> – cutlery, structural, ornamental, machine shops	D
212299	Gross	<b>Mining</b> - (except for oil and gas) all related mining activities	C
213112	Gross	<b>Mining support services</b> – for oil and gas mining activities, oil/gas wells	C
339999	Gross	<b>Miscellaneous manufacturing</b> – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
453220	Gross	<b>Miscellaneous retailers</b> – florist, gift, novelty, pet, art, and tobacco	B
512131	Gross	<b>Motion pictures</b> – theatres, videos, recording, drive-ins, sound studios	A
441310	Gross	<b>Motor vehicle parts</b> and accessories – auto, motorcycles, boats, parts and accessories	C
441110	Flat	<b>Motor vehicles</b> - new and/or used automobiles, motorcycles, boats, – dealerships and lots, etc ... <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	D
712110	Gross	<b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks	C
928		National Security and International Affairs	
327331	Gross	<b>Nonmetallic manufacturing</b> – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
454391	Units	<b>Non-Store Retailer</b> – peddlers license / local peddler	I
454392	Flat	<b>Non-Store Retailer</b> – peddlers license/itinerant peddler	T
454210	Flat	<b>Non-store retailers</b> – vending machine operators, direct selling, mail order	D
623110	Gross	<b>Nursing care</b> – residential care facility, day care, assisted living	C

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
623312	Gross	<b>Nursing Home</b> – care for elderly and continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	D
211111	Gross	<b>Oil and gas extraction</b> – natural gas liquid extraction, crude extraction	C
541320	Gross	<b>Optometrist</b> – individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	A
314129	Flat	<b>Other manufacturing</b> – mill operations not covered in 313, rugs, linen, curtains	E
621498	Gross	<b>Outpatient Care Centers</b> – all other types of services	C
445310	Flat	<b>Package Stores</b> – selling beer, wine and liquor plus general mdse <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
322229	Flat	<b>Paper manufacturing</b> – pulp, paper, and converted products, stationary, tubes, cores	E
485114	State Law	<b>Passenger transportation</b> – bus terminals state regulated	37-3-33
485320	Units	<b>Passenger transportation</b> – buses, taxi cabs, limousine service, buggy, charters	J
485113	Gross	<b>Passenger transportation</b> – charter and other vehicle transit services	B
485321	Units	<b>Passenger transportation</b> – number of buses, taxis, cabs, limousines, or Buggies	J
522298	Gross	<b>Pawn Shop</b> – whether title pawn or merchandise	A
812199.00	Gross	<b>Personal Services</b> – hair, skin, diet, nail, tanning	B
324199	Gross	<b>Petroleum and coal manufacturing</b> – asphalt, grease, roofing, paving products	C
541921	Gross	<b>Photographer</b> – studios, portrait, commercial, services	A
541111	Gross	<b>Physician</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	A
326291	Flat	<b>Plastic &amp; rubber manufacturing</b> – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
331521	Gross	<b>Primary metal manufacturing</b> – iron, steel, aluminum, wire, copper, foundries	C
323110	Flat	<b>Printing</b> – screen, quick, digital, books, lithographic, handbills, comm.	D
541990	Gross	<b>Professional Services Not Elsewhere Classified</b> – scientific, technical	A
511110	Gross	<b>Publishing industries except internet</b> – newspaper, book, periodical, databases, software	B
482110	State Law	<b>Rail transportation</b> – transportation, ticket offices, state regulated	11-51-124
531210	Gross	<b>Real estate</b> – offices, agents, brokers, management, appraisers	B
532310	Gross	<b>Rental and leasing</b> – auto, truck, trailer, RV, all tangible property	C
532230	Flat	<b>Rental and leasing</b> – movie and video rental	D
811412	Flat	<b>Repairs and maintenance</b> – all appliances, home & garden equipment	E
811219	Gross	<b>Repairs and maintenance</b> – all electronic equipment	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
811118	Gross	<b>Repairs and maintenance</b> – auto, paint/body, carwash, other vehicular	C
722212	Flat	<b>Restaurant</b> – full service restaurant facility <b>Must Provide Board Certification: Department of Health Permit</b>	D
722211	Flat	<b>Restaurant</b> – limited facility or service <b>Must Provide Board Certification: Department of Health Permit</b>	D
522121	State Law	<b>S&amp;L Branch or ATM</b> – not main office of S&L	U
522120	State Law	<b>Savings and Loans</b> – not branch location or ATM	U
523999	Gross	<b>Securities, commodity</b> – brokerage, portfolio, investment, other financial services	A
487990	Gross	<b>Sightseeing</b> transportation – scenic and sightseeing, land, air, water, special trans	A
624110	Flat	<b>Social assistance</b> – shelters, vocational, child care, abuse, emergency	E
927		Space, research, and technology	
711310	Units	<b>Special Events</b> – promoter or activity – see schedule for rates	L
451110	Gross	<b>Sporting goods &amp; hobbies</b> – toy, fish, gun, books, games	B
541360	Gross	<b>Surveyor</b> – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
517322	Gross	<b>Telecommunications</b> – cellular and other wireless, paging	C
517315	Gross	<b>Telecommunications</b> – resellers of service	C
517310	State Law	<b>Telecommunications</b> – telephone local per 11-51-128	K
517320	State Law	<b>Telecommunications</b> – telephone long distance per 11-51-128	K
313112	Flat	<b>Textile manufacturing</b> – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336112	Flat	<b>Transportation manufacturing</b> – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	D
484110	Units	<b>Truck transportation</b> – local, long-distance, freight, moving, and storage	Q
484230	State Law	<b>Truck transportation</b> – terminal – state regulated	37-3-33
999111	Gross	Unclassified miscellaneous <b>business</b> services not elsewhere classified	C
999222	Gross	Unclassified miscellaneous <b>personal</b> services not elsewhere classified	B
453212	Gross	<b>Used Merchandise Stores</b> – books, miscellaneous, consignment, flea mkt	A
221122	Gross	<b>Utilities</b> – electric power or light company	G
221210	Gross	<b>Utilities</b> – natural gas company	G
221310	Gross	<b>Utilities</b> – water, sewage treatment, steam, and other	G
541940	Gross	<b>Veterinarian</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	A
493110	Gross	<b>Warehousing and storage</b> – distribution, household, refrigerated, special	C

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
562998	Gross	<b>Waste management</b> – companies, trucks, septic tanks, landfill, services	A
483212	Gross	<b>Water transportation</b> – coastal, freight forwarders, inland, passenger	B
421990	Flat	<b>Wholesale trade</b> – <u>durable</u> , vehicle, machinery, equipment, furniture	E
422720	Flat	<b>Wholesale trade</b> – <u>non-durable</u> , wholesale gasoline distributor	E
424990	Flat	<b>Wholesale trade</b> – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	E
312131	Flat	<b>Wine</b> –on/off premise- state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312131.01	Flat	<b>Wine</b> -off premise- state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
321999	Gross	<b>Wood manufacturing</b> – sawmills, wood preservation, veneer, trusses, millwork	C



# Calculation Information

## Schedule "A" – If gross receipts are:

More Than	but	Less than	
0		9,999	40.00
10,000		19,999	55.00
20,000		29,999	80.00
30,000		39,999+	100.00

## Schedule "B" – If gross receipts are:

More Than	but	Less than	
0		99,999	30.00
100,000+			40.00

## Schedule "C" – If gross receipt are:

More Than	but	Less than	
0		99,999	100.00
100,000		199,999	125.00
200,000		299,999	150.00
300,000		399,999	200.00
400,000		499,999	250.00
500,000+			275.00

## Schedule "D"

\$100 per Year

## Schedule "E"

\$55 per Year

## Schedule "F" – If gross receipts are:

More Than	but	Less than	
0		4,999	15.00
5,000		9,999	30.00
10,000+			40.00

## **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)	312131.01	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	1500.00	
	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.
	445310	1500.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	722410	1500.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	722410	1500.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

## **Schedule "I" – Peddlers & Non Local Vendors**

Daily Rate	issued for single day sales activity	\$ 15.00
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**

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

## **Schedule "L" - Special Events Licenses**

\$100 per day plus for each side show, concession stand, and game, an additional \$15.

## **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 in schedule D, there shall be a decal affixed 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 in Schedule D, 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	\$ 55.00 per decal
All billiard or pool tables over 2	\$ 30.00 per decal

## **Schedule "P" - Amusement Devices**

For the first 5 machines	\$500.00 per machine
All machines over 5	\$500.00 per machine plus
\$5000.00 Arcade license	

## **Schedule "Q" - Buses, Trucks & Other Equipment**

In addition to the license fee of \$30.00, 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 10 buses, trucks or other equipment	\$ 10.00 per decal
Over 10 buses, trucks or other equipment	\$ 1.00 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 is from 76 to 100 people.....	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

**Schedule "S" - Square Feet**

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

**Schedule "T" – Non Store Retailer peddlers license/itinerant peddler**

\$500.00

**Schedule "U" - Banks / Savings & Loans**

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

## Schedule "V" - Delivery License

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

\$ 100.00

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

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

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

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

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

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

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

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

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

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

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

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

# Appendix

## Certification Requirements

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

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

## Gross Receipts, Definition of

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

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

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

## Location Specific, Definition

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

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

## New Business Information

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

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

## **Police Jurisdiction (PJ), Definition and Rate of**

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

## **Penalty and Interest, Rate of**

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

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

## **Posting of License**

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

## **Transfer of License information**

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

## **Type of License**

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

## **Zoning**

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

## **Questions?**

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

Website: [www.revds.com](http://www.revds.com)

Phone: 800.556.7274

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

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

Fax: 844.528.6529