



City of Eutaw (9650) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Eutaw

All businesses operating in the city limits or police jurisdiction of the City of Eutaw 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
541191.00	Gross	Abstracts Of Title	PS-A
541211.00	Gross	Accountant ,Certified And/or Public Must Provide Board Certification: Public Accountancy Board	PS-A
541810.07	Gross	Advertising Agent Each person engaged in contracting for advertising or conducting an advertising bureau	PS-F
541810.08	Flat	Advertising Billboards Each person engaged in the business of supplying, operating, leasing space on or maintaining billboards, including the right of sign painting, distributing advertising matter, lettering, supplying billboards for advertising purposes and sign painting	\$75.00
541810.09	Flat	Advertising By Telephone Each person or agent who uses the telephone for the purpose of selling any article or promoting any advertising	\$50.00
541810.00	Unit	Advertising--3 Banners Or Less	\$10.00 per day
541810.01	Unit	Advertising--Per Vehicle	\$10.00 per vehicle
541810.05	Gross	Advertising--Public Each person engaged in the business of advertising or soliciting advertising for the public, other than licensed newspapers or other periodicals admitted as second class matter at the post office and the publication of school or college annuals and persons paying billboard license .	PS-D
541810.06	Flat	Advertising--Radio Each person who solicits, within the city, intrastate advertising to be done for persons having places of business in the city, by means of radio broadcasting or televising through radio or television stations situated in the county . It is intended that no license shall be levied by this schedule upon interstate radio broadcasting, televising or advertising solicitation.	\$50.00
541810.02	Flat	Advertising--Via Aircraft Annual License	\$50.00 annual
541810.03	Unit	Advertising--Via Aircraft Weekly License	\$10.00 weekly
541810.04	Gross	Advertising--Via Mobile/Stationary Device	PS-F
454390.03	Gross	Agent, Dealer, Association Or Other Business Not Otherwise Licensed Each agent, dealer, association or other business for which agent, dealer, association or other business a specific license is not provided or required by some other section or subsection of this code	PS-A
522292.00	Gross	Agent, Loan Negotiating loans on real estate and real property, whether engaged in business of buying, renting, selling or exchanging real property	PS-F
454390.00	Unit	Agent--Books Transient Each itinerant or transient selling Bibles or books on the street, per week	\$25.00
454390.01	Gross	Agent--Direct Sales Agents selling to customers in this city for houses in this state, selling direct to consumers	PS-N
454390.02	Gross	Agent--Not Mentioned Agents not specifically mentioned	PS-A
423620.00	Gross	Air Conditioning Each person, dealer or agent, engaged in the business of air conditioning buildings or parts of buildings including window units	PS-D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722410.00	Flat	Alcoholic Beverages ABC Board Permit Required. Each person seeking a license in the corporate limits of the city or its police jurisdiction, to manufacture, store or sell alcoholic beverages shall first pay a filing fee to the revenue department in the amount of Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$30.00
312140.00	Flat	Alcoholic Beverages --Manufacturer Each person engaged in the business of manufacturing alcoholic beverages of any kind within the city or its police jurisdiction Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$500.00
312140.01	Flat	Alcoholic Beverages--Importer Each person engaged in business in the corporate limits of the city or its police jurisdiction of importing alcoholic beverages, shall take out and pay a license Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00
312140.02	Gross	Alcoholic Beverages--Warehouse Each person operating a warehouse for the reception or storage of alcoholic beverages shall take out and pay a license based on gross per warehouse. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	PS-C
713120.00	Gross	Amusements And Amusement Devices Each person engaged in the business of operating amusement devices in the city, not in connection with a carnival or transient promotional scheme, and where a fixed permanent location in the city for said device is provided	PS-F
453310.00	Gross	Antique Or Oriental Goods, Wares Or Merchandise	PS-C
541310.00	Gross	Architect Must Provide Board Certification: Architects Registration Board	PS-A
541310.01	Gross	Architectural Draftsmen Must Provide Board Certification: Architects Registration Board	PS-F
561613.00	Gross	Armored Cars Board Certification Required.	PS-J
541110.00	Gross	Attorney Must Provide Board Certification: Alabama State Bar	PS-A
561990.00	Unit	Auction Must Provide Board Certification: Auctioneers Board	\$20.00 per day
561990.03	Unit	Auctioneer: Itinerant/Day Must Provide Board Certification: Auctioneers Board	\$40 per day
561990.02	Unit	Auctioneer: Itinerant/Week Must Provide Board Certification: Auctioneers Board	\$50 per week
561990.01	Flat	Auctioneer: Resident Must Provide Board Certification: Auctioneers Board	\$75.00
541211.01	Gross	Auditor	PS-A
811121.00	Gross	Automobile Body Upholstering	PS-C
811192.00	Gross	Automobile Carwash	PS-F
441110.01	Gross	Automobile Dealer W/Repair Shop Must Provide Board Certification: Revenue Department - Regulatory License	PS-L

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
441110.03	Gross	Automobile Dealer--Established Storefront Must Provide Board Certification: Revenue Department - Regulatory License	PS-L
441110.02	Flat	Automobile Dealer--Non-Established Must Provide Board Certification: Revenue Department - Regulatory License	\$200.00
522220.00	Gross	Automobile Finance Company	PS-F
522220.01	Gross	Automobile Leasing Or Rental	PS-C
811111.00	Gross	Automobile Repair Shop	PS-D
811111.01	Gross	Automobile Repair Shop With Gross Over \$36,393 Any auto repair shop having gross receipts in excess of \$36,393 per annum shall have the option of taking out an automobile license, which will give the privilege of selling automobiles and making repairs on payment of a license in accordance with	PS-L
441320.00	Gross	Automobile Tires, Parts And Accessories At Retail	PS-C
311813.02	Gross	Baked Good Distributor Biscuit, Cracker, Cookie, Cake, Confectioneries etc Distributor	PS-J
311811.00	Gross	Baker And Dealer In Bakery Products: By Hand Must Provide Board Certification: Department of Health Permit	PS-J
311813.01	Gross	Baker And Dealer In Bakery Products: Cakes/Pies/Etc To Retailers	PS-J
311811.01	Gross	Baker And Dealer In Bakery Products: Retail	PS-C
311813.00	Gross	Baker And Dealer In Bakery Products: Wholesale	PS-C
521110.00	Gross	Bank, Savings And Loan Association Or Dealers In Exchange State reference city licensing of banks Code of AL 11-51-130 and 11-15-131	PS-A
722513.00	Gross	Barbeque Stand Must Provide Board Certification: Department of Health Permit	PS-A
713990.03	Unit	Billiard And Pool Tables: Per Table	\$50.00
713990.04	Unit	Billiard And Pool Tables: Per Table By Automatic Vendor	\$50.00
721310.00	Gross	Boardinghouse Each person operating a boardinghouse at which as many as five (5) or more boarders are served at any one meal	PS-A
812999.00	Gross	Bonds, Appearance And Appeal	PS-A
451211.00	Gross	Book Store	PS-C
541219.00	Gross	Bookkeeper	PS-A
311421.00	Gross	Bottler Of Fruit Juice, Milk, Etc	PS-J
238990.00	Gross	Brick And Block Laying	PS-D
423999.00	Gross	Broker, Merchandise. Commission Merchant etc.	PS-A
238999.00	Gross	Builder	PS-D
444110.00	Gross	Building Materials And Supplies: Retail	PS-C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
444190.00	Gross	Building Materials And Supplies: Wholesale	PS-B
561621.00	Gross	Burglar Bars	PS-D
236220.00	Gross	Burial Vaults, Septic Tanks And Swimming Pools	PS-D
488490.00	Flat	Bus Station depot, station, or terminal facility	\$50.00
624310.00	Gross	Business College	PS-A
999500.00	Gross	Business Not Otherwise Licensed	PS-D
713990.01	Flat	Cabaret Or Dancing License	\$250.00
337110.00	Gross	Cabinet Maker	PS-D
423310.00	Gross	Cabinet Shop	PS-B
722513.01	Gross	Café Must Provide Board Certification: Department of Health Permit	PS-A
722511.00	Gross	Cafeteria Must Provide Board Certification: Department of Health Permit	PS-A
424450.00	Gross	Candy Wholesaler	PS-J
511191.00	Gross	Card Writing, Painting Or Engraving	PS-C
713990.00	Gross	Cards Or Dice Dealer	PS-C
711190.00	Unit	Carnival Or Street Fair: 8 Attractions Or More	\$250.00 plus \$25.00 per number of attractions greater than 8.
561740.00	Gross	Carpet Cleaning	PS-D
722513.02	Gross	Catering Service Or Tea Room Health Permit required	PS-A
423320.00	Gross	Cement Dealer	PS-B
814110.00	Flat	Chauffeur	\$10.00
453991.00	Gross	Cigars, Cigarettes, Tobacco, Etc.	PS-C
711190.01	Unit	Circus with menagerie seating less than 2000	\$125.00 per day
711190.02	Unit	Circus--Additional Side Shows Per Day	\$15.00
562998.00	Gross	Cleaning Rags & Door Mats	PS-J
620000.00	Gross	Clinic Board Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	PS-A
722410.012	Flat	Club Liquor License Class I Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$300.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722410.013	Flat	Club Liquor License Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$750.00
722410.02	Flat	Club Retail Liquor License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$300.00
424490.00	Gross	Coffee Manufacturer Or Wholesale Dealer In Coffee Same as MERCHANTS' WHOLESALE	PS-J
722330.00	Gross	Coffee, Etc., Dealer (Itinerant) Each itinerant dealer, trader or seller of coffee, tea, and spices; and every. agent, salesman, or deliveryman for any such dealer, trader, or seller	PS-J
713120.06	Unit	Coin Operated Amusement Machines: Any vending machine of whatever nature being operated without being properly licensed shall be confiscated and same shall not e released until such license is paid together with a penalty of five dollars (\$5.00) for each machine. Any person convicted thereof shall be fined not exceeding one hundred dollars (\$100.00) for each offense. There shall be no proration of the license provided in this item and they shall be paid for an entire year at one time .	\$25.00 per machine
722515.00	Gross	Cola Or Bottled Soda Water Or Other Similar Soft Drinks Each retailer	PS-E
532490.00	Gross	Cola Or Bottled Soda Water Or Other Similar Soft Drinks: Vending Machine Each person who owns or rents, maintains or uses a box or machine used for vending cola, soda water or other soft drinks (when not subject to vending machine license or retail merchant license)	PS-E
561440.00	Gross	Collection Agency	PS-B
515210.00	Gross	Community Antenna Television System Each person engaged in the operation of a community antenna television system, or in the business of transmitting video and/or audio signals by wire or cable, within the city for de-livery to or receipt by home television, or installing cables or wires for the transmission of such signals, shall pay a license equal to three (3) per cent of all gross receipts from such business for the year next preceding.	3% of gross
711320.00	Gross	Concert Where admission is charged	PS-C
238140.00	Gross	Concrete Blocks, Concrete Mix And Pipe	PS-B
237310.00	Gross	Concrete Or Bituminous Work	PS-D
327310.00	Gross	Concrete Or Road Material	PS-B
115310.00	Gross	Consultant, Forestry Same as PROFESSIONS	PS-A
238000.03	Gross	Contractor, Subcontractor Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	PS-D
446120.00	Gross	Cosmetics	PS-L
424590.01	Gross	Cotton Buyer	PS-A
522291.00	Gross	Credit Association	PS-A
713990.02	Gross	Dance Hall Permit must first be procured from chief of police	PS-C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722513.03	Gross	Delicatessen Must Provide Board Certification: Department of Health Permit	PS-A
999999.00	Gross	Delivery - Business Located Inside City Limits	V
999999.01	Gross	Delivery - Business Located Outside City Limits	V
999900.00	Unit	Demonstrations: Per Day	\$10 per day
999900.01	Unit	Demonstrations: Per Week	\$20 per week
339116.00	Gross	Dental Laboratory	PS-A
339114.00	Gross	Dental Supplies	PS-C
621210.00	Gross	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	PS-A
561611.00	Gross	Detectives Must Provide Board Certification: Alabama Private Investigation Board	PS-A
511140.00	Gross	Directories, General	PS-M
511140.01	Gross	Directories, Telephone	PS-M
621111.00	Gross	Doctor Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	PS-A
424210.00	Gross	Drug Wholesaler Each person engaged in the business of selling and delivering drugs at wholesale, who maintains no established place of business in the city	PS-J
446110.00	Gross	Drugstore Must Provide Board Certification: Pharmacy Board	PS-C
812320.01	Gross	Dry Cleaning And Pressing Shop: Cleaning And Pressing Clubs Each vehicle used in delivering or picking up laundry or dry cleaning, whether such vehicle is owned or not by the licensee, shall carry either a placard or other designation, in some conspicuous place on the outside thereof easily readable at a distance of fifty (50) feet, showing the name of the company or individual f or which they are picking up or delivering dry cleaning and laundry.	PS-K
812320.00	Gross	Dry Cleaning And Pressing Shop--Based On Gross Receipts on gross receipts, including branch office receipts. Each vehicle used in delivering or picking up laundry or dry cleaning, whether such vehicle is owned or not by the licensee, shall carry either a placard or other designation, in some conspicuous place on the outside thereof easily readable at a distance of fifty (50) feet, showing the name of the company or individual f or which they are picking up or delivering dry cleaning and laundry.	PS-K
221000.00	Gross	Electric Light Company Each person engaged in the business of selling or distributing electric current, shall pay an amount equal to three (3) per cent of the gross receipts of the business transacted by such person in the city for the preceding calendar year from the sale of electric current sold or distributed from any point in the city by such person for any purpose Whatsoever; and in addition thereto, where merchandise or electrical appliances are sold ,an amount based in like manner as a license for MERCHANT, RETAIL, shall be paid.	State Regulated

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238210.00	Gross	Electrician Or Electrical Contractor Must Provide Board Certification: Alabama Electrical Contractors Board	PS-D
423610.01	Gross	Electronics: Installation	PS-D
443142.00	Gross	Electronics: Sales	PS-C
423610.00	Gross	Electronics: Service	PS-F
238290.00	Gross	Elevators	PS-D
541330.00	Gross	Engineer Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	PS-A
812990.01	Flat	Entertainments: Fortuneteller Etc	\$1,000.00
812990.03	Gross	Entertainments: Other Public lecture, or other entertainment not otherwise provided for in this subsection, where charges are made for admission or for the use of any instrument or other device for participating in any exercise or other entertainment, shall pay a license	PS-C
812990.00	Unit	Entertainments: Per Day Each legerdeman, sleight of hand or other exhibition of like kind, per day	\$15.00 per day
812990.02	Unit	Entertainments: Wrestling Or Boxing	\$50.00 per week
515210.01	Gross	Event Showing On Closed Television Circuits Each person engaged in the business of selling tickets or making charges for viewing or watching any event or showing on closed television circuits shall pay a license equal to three (3) per cent of the gross receipts from such business. Such license shall be due and payable at the time of or immediately following the collection of charges	3% of gross
333120.00	Gross	Excavator	PS-D
561710.00	Gross	Exterminator Appropriate Certification Required	PS-D
311111.00	Gross	Feed Manufacturer	PS-B
454112.00	Unit	Fire, Wreck, Bankruptcy, Etc., Sale	\$100 plus \$50 per day over 10 days
453310.01	Unit	Flea Market Or Garage Sales The maximum license fixed herein shall not exceed the total available space (as herein defined) divided by two hundred (200) square feet (the maximum stall size) times one dollar (\$1.00), and the minimum license shall not be less than the total available space divided by three hundred (300) square feet (the maximum stall size) times one dollar (\$1.00). "Available space", as used herein, shall mean the space or square feet in the building, or part thereof, being used for providing stalls for hire.	\$7.50 per week on five (5) spaces or less plus (\$1.00) per week on spaces in excess of five.

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
453310.03	Unit	Flea Market Or Garage Sales: Daily If Gross Is Under \$1000.00 Each person engaged in the business of selling from space at a flea market, trades day or garage sale will take out and pay for a license on the same basis as the retail merchant; provided, however, if the annual gross receipts are less than \$6,000.00, then such person may elect to take out an annual license of, per year \$35.00 provided, further, that if the annual gross receipts from such sales are less than \$1,000.00, then such person may elect to take out and pay a minimum license of, per day \$2.50	2.50 per day
453310.02	Flat	Flea Market Or Garage Sales: Yearly If Gross Is Under \$6000.00 Each person engaged in the business of selling from space at a flea market, trades day or garage sale will take out and pay for a license on the same basis as the retail merchant; provided, however, if the annual gross receipts are less than \$6,000.00, then such person may elect to take out an annual license of, per year \$35.00 provided, further, that if the annual gross receipts from such sales are less than \$1,000.00, then such person may elect to take out and pay a minimum license of, per day \$2.50	\$35.00
453110.00	Gross	Florist Retail	PS-C
424930.00	Gross	Florist Wholesale	PS-J
713120.07	Gross	Flying Jennies, Merry-Go-Rounds, Etc.	PS-C
484110.00	Unit	Freight Yard Per Truck	\$25 per truck
454390.019	Gross	Fruit And Produce Peddler in connection with other wholesale business sale of fruit or produce in motor truck or other conveyance in connection with other licensed wholesale business	PS-J
454390.020	Gross	Fruit And Produce Peddler not in connection with other wholesale business Fruit or produce dealer in motor truck or other vehicle , other than licensed wholesale produce dealer	PS-P
445230.00	Gross	Fruit Stand Or Fruit Store	PS-E
424480.00	Gross	Fruit And Produce Wholesaler	PS-J
812990.05	Gross	Game room--Machines Are Leased	PS-A
812990.04	Gross	Game room--Machines Are Owned By Licensee	PS-C
811111.03	Gross	Garage , Automobile Repair	PS-D
315200.00	Gross	Garment Manufacturer	PS-B
221000.01	Gross	Gas Distributor, Natural Gas Companies	State Regulated
424720.00	Gross	Gas Distributor: Gas In Drums Each person engaged in the business of selling or delivering gas, such as carbonic, acetylene, ammonia and oxygen, in drums or other containers, or from tanks	PS-K
424720.01	Gross	Gas Distributor: Gasoline And Oil Retail Dealer Each person engaged in the business of selling, at retail, lubricating oil, illuminating or fuel oils, or gasoline or substitute therefore, not paying a merchant' s license on gasoline receipts	PS-S

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
423720.01	Gross	Gas, Butane Each person operating a plant for filling tubes, cylinders, tanks, and like containers for the sale or distribution of butane , propane gas or any similar gases used f or cooking or heating purpo.ses, including the right to sell and deliver in the city Where appliances are sold in connection with butane gas, proceeds from such sales shall be included in gross receipts.	PS-C
424720.02	Gross	Gasoline And Oil Wholesaler Each wholesale dealer in lubricating or fuel oils, or gasoline or substitute therefore. The gross annual sales as fixed herein, being for the purpose solely of measuring or graduating the amount of license tax, shall include all amounts paid by the purchaser as federal, state and city tax on such products, and all such taxes paid by the purchaser or collected by the seller shall be included in determining the gross annual sales, notwithstanding such taxes may be treated by the seller as merely being collected for the federal, state or city government .Where business was begun during the current calendar year, the minimum amount of \$100.00 shall be paid and, at the end of such year, an additional amount shall be paid based upon the foregoing schedule of gross annual sales for the year in which business was first begun. Gross sales above mentioned are to include, along with the regular and ordinary sales, the current value of all deliveries, including all taxes, made from a wholesale stock to a retail stock or department, regardless of the fact that the same person owns or operates, either in whole or in part, both the wholesale and the retail business.	PS-O
445110.00	Gross	Groceries, Retail	PS-C
424410.01	Gross	Groceries, Wholesale Same as MERCHANT, WHOLESAL	PS-J
561612.00	Gross	Guard Service Or Security Patrol Board Certification Required.	PS-A
713940.00	Gross	Health Club, Reducing Salon Or Muscle-Building Enterprise	PS-C
238220.00	Gross	Heating And Electrical Equipment: Contractor Heat, vent, air conditioning. contractor (certified)	PS-D
423990.00	Gross	Heating And Electrical Equipment: Retail Sales Only For selling such equipment at retail, same as MERCHANT, RETAIL	PS-J
238220.01	Gross	Heating And Electrical Equipment: Sales And Installation Each person engaged in the business of installing steam heat, hot water heating, steam fittings, gas heating and electrical equipment for plumbing or heating purposes shall pay a license on a like basis as that required of electrical and plumbing contractors	PS-D
423720.00	Gross	Heating And Electrical Equipment: Wholesale For selling such equipment at wholesale, same as MERCHANT, WHOLESAL	PS-C
721110.00		Hotel Per Room For each room used or designated as a bedroom for guests (this license does not include license for restaurants and other secondary businesses operated in connection with the renting of rooms)	\$5 per room
722513.04	Gross	Ice Cream Parlor Each ice cream or snowball or frosty malt parlor or dealer in snowball or frosty malt or other frozen article of similar nature, where it is the principal business engaged in. Health Permit required	PS-C
722511.01	Gross	Ice Cream Parlor With Other Short Order Items Where lunches, sandwiches and short orders are served or sold in connection therewith , such license shall be paid on the same basis as that required f or restaurants--Health Permit required	PS-A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722513.05	Gross	Ice Cream Sales Generally When not in connection with licensed fount or bottle soda water. Health Permit required	PS-E
541213.00	Gross	Income Tax. Account , filing or preparing or advising as to income tax reports , when a charge is made thereof or same as PROFESSIONS. The two (2) year exemption period does not apply to this subsection . Attorneys, auditors, or public accounts paying license as such shall not be subject to this subsection.	PS-A
238000.00	Gross	Industrial Equipment: Installation	PS-D
423990.02	Gross	Industrial Equipment: Other Any services other than those enumerated hereinabove performed in connection with the operation of industrial equipment	PS-P
423990.01	Gross	Industrial Equipment: Sale	PS-C
238000.01	Gross	Industrial Equipment: Service/Maintenance	PS-D
623110.00	Unit	Infirmary, Sanitarium Or Rest Home	\$35.00 up to 5 beds. \$3.00 per each bed over 5
423390.00	Gross	Insulation	PS-D
524113.00		Insurance, Fire And Marine	State Regulated
524291.00	Gross	Insurance Adjuster	PS-A
524128.00		Insurance Other Than Fire Marine And Fraternal	State Regulated
541410.00	Gross	Interior Decorator	PS-C
523930.00	Gross	Investment Trust	PS-F
454390.04	Gross	Itinerant Person by Gross Receipts Jewelry sales/etc.	PS-P
454390.05	Unit	Itinerant Person: Daily	\$15.00 per day
454390.06	Unit	Itinerant Person: Weekly	\$90 per week
454390.07	Flat	Itinerant Person: Yearly	\$300.00
454390.08	Unit	Itinerant: Football Pennants/Colors Quarterly	\$20 per quarter
561720.00	Gross	Janitorial Service	PS-D
423130.00	Gross	Junk Dealer Each person operating a junk shop or junk yard, or operating wagons or trucks or other vehicles for the purpose of collecting, or disposing of junk	PS-P
624410.00	Gross	Kindergarten And/or Nursery see SCHOOL	PS-A
531210.01	Gross	Land, Land And Development Or Real Estate Company Or Agent Selling their own property exclusively, whether inside or outside city, maintaining an office in the city	PS-A
424930.01	Gross	Landscape Gardener Or Dealer In Nursery Stock Required: annual permit from the state department of agriculture pursuant to section 2-25-1 et seq. Code of Alabama 1975	PS-D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812310.00	Unit	Laundry And Dry Cleaner, Self Service	\$35.00 up to 5 machines. \$3.00 per additional machines
442299.00	Gross	Linen Supply	PS-J
424810.00	Flat	Liquor Wholesale License Each person engaging in the business of selling liquor at wholesale within the city or the police jurisdiction, shall take out and pay a license	\$500.00
424520.00	Gross	Livestock Market	PS-A
561622.00	Gross	Locksmith Board Certification Required.	PS-D
517110.00	Flat	Long Distance Telephone Each person operating a long distance telephone or long/distance telephones shall pay for the privilege of doing intrastate business the sum of \$27.00.	\$27.00
722410.01	Flat	Lounge Retail Liquor License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$300.00
444190.03	Gross	Lumber / Building Materials Manufacturer /Dealer with city presence but no lumber yard or manufactory	PS-A
444190.04	Gross	Lumber / Building Materials Manufacturer /Dealer with no city presence and no lumber yard or manufactory	PS-B
444190.02	Gross	Lumber Manufacturer Or Dealer Or Building Materials Manufacturer Or Dealer	PS-B
333999.00	Gross	Machinery Each person engaged in the business as a dealer in, or as an agent for the sale of tractors, agricultural implements, sawmill machinery, industrial machinery, road building machinery, bridge building machinery and other heavy machinery, any one or more of the foregoing	PS-B
424555.00	Gross	Manufacturer	PS-B
812199.00	Gross	Massage Parlor In addition to the license payment, the licensee shall pay annually for each attendant employed at any time during a license year for the purpose of applying or administering massages as needed.	100.00 plus 3% of gross above 10,000
812199.01	Unit	Massage Parlor Attendants Number of Attendants. Must be purchased with Massage Parlor	\$50.00 per attendant
621399.00	Gross	Massage Therapist	PS-A
424470.00	Gross	Meat Market	PS-E
454390.015	Gross	Merchant , Transient	PS-Q
424999.00	Gross	Merchant, Wholesale	PS-J
424000.00	Gross	Merchant, Retail	PS-C
492210.00	Gross	Messenger Service	PS-C
453998.00	Gross	Miscellaneous Retailers	PS-C
522310.00	Gross	Mortgage Loans	PS-F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
485113.00	Gross	Motor Buses	1% of gross
485111.00	Flat	Motor Carrier	\$ 100 .00
238990.01	Gross	Moving Buildings A ten (10) per cent penalty shall be paid where a house or other building is moved without first having paid the license provided by this subsection.	PS-D
713120.02	Unit	Music Coin Machines Any vending machine of whatever nature being operated without being properly licensed shall be confiscated and same shall not e released until such license is paid together with a penalty of five dollars (\$5.00) for each machine. Any person convicted thereof shall be fined not exceeding one hundred dollars (\$100.00) for each offense. There shall be no proration of the license provided in this item and they shall be paid for an entire year at one time .	\$15.00 per machine
511110.00	Gross	Newspaper	PS-B
238390.00	Gross	Office Equipment, Fixtures Or Supplies: Contractors/Subcontractors	PS-D
453210.00	Gross	Office Equipment, Fixtures Or Supplies: Retail	PS-C
423210.00	Gross	Office Equipment, Fixtures Or Supplies: Wholesale	PS-J
569999.00	Gross	Offices Not Otherwise Licensed	PS-G
722410.03	Flat	On-Premise Beer License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
541890.00	Gross	Painter, Sign Painter, Plasterer, Lather, Etc	PS-D
811121.01	Gross	Painting Automobiles	PS-D
522298.00	Gross	Pawnbroker	\$125 plus Merchant Retail License PS-C
454390.012	Gross	Peddler: Food Goods Health Permit required	PS-C
454390.014	Gross	Peddler: Other Each person, peddler or itinerant dealer, who goes from house to house or from store to store in the city and sells or delivers or takes orders for the sale or delivery of any goods, wares or merchandise, either for such person' s self or for such person' s principal, except as provided elsewhere	PS-P
454390.013	Gross	Peddler: Vacuums, Cleaners Etc Each person required to obtain license under this subsection shall obtain an itinerant dealer's metal tag from the city clerk, which shall be placed on the rear of each truck or other vehicle used in such business and at all times maintained in clear view thereon.	PS-C
812111.00	Gross	Personal Services: barber/beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	PS-C
812110.00	Gross	Personal Services: skin, diet, tanning	PS-C
541921.00	Gross	Photography: Established Storefront	PS-C
541921.02	Gross	Photography: Pickup For Development	PS-J

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541921.01	Unit	Photography: Transient	\$20.00 per machine. Max 5 weeks
621340.00	Gross	Physical Therapist Must Provide Board Certification: Alabama Board of Physical Therapy	PS-A
238220.02	Gross	Plumber Or Plumbing Contractor Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	PS-D
321991.01	Gross	Prefabricated Houses: Agents Agents or persons representing manufacturers of prefabricated houses. Amounts received by such agents as salary, commissions or other compensation, whether paid on an annual or any other basis even though designated as salary, shall be included as a part of gross receipts.	PS-A
321991.00	Gross	Prefabricated Houses: Retail Or Wholesale Sales	PS-B
334118.00	Gross	Printer, Job Printer, Linotype, Ruling, Printing, Multigraph Or Offset Printing	PS-M
999100.00	Gross	Professions And Vocations Each person engaged in any practice, vocation or profession not otherwise specifically licensed, shall take out and pay a license pursuant to PS-A. Any individual, for the first two (2) years practice of a profession shall be allowed to deduct ten thousand dollars (\$10,000.00) from the annual gross receipts when calculating the license due hereunder. If such individual is a member of a firm, partnership or corporation, the firm, partnership or corporation shall be allowed the deduction. The two (2) year period of exemption herein provided shall date from the first authorization or admission to practice no matter in what state or territory or district the first authorization or admission occurred.	PS-A
454390.016	Flat	Promotional Schemes Or Promotional Sales gross less than 2500 Where the annual receipts from such business are less than \$2,500.00	\$15.00
EVENT.017	Flat	Promotional Schemes Or Promotional Sales gross less than 5000 Between \$2,500.00 and less than \$5,000.00	\$30.00
454390.018	Gross	Promotional Schemes Or Promotional Sales gross more than 5000 \$5,000.00 or more; such person shall pay a license based on gross receipts equal to the license prescribed for agents which is referred to and adopted by reference in this subsection.	\$250.00 plus an amount equal to three-eighths of one percent on the gross receipts in excess of 100,000.00
515111.00	Gross	Radio Station	PS-L
482111.00	Flat	Railroad	\$50.00
531210.00	Gross	Real Estate	PS-A
532000.00	Gross	Rentals	PS-C
810000.00	Gross	Repairs. General	PS-F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722410.014	Flat	Restaurant Retail License Must Provide Board Certification: Department of Health Permit	\$300.00
722511.02	Gross	Restaurant, Cafe, Lunch Stand Must Provide Board Certification: Department of Health Permit	PS-D
722410.06	Flat	Retail Beer License, On-Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
722410.07	Flat	Retail Beer, Off-Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
722410.04	Flat	Retail Table Wine, Off-Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
722410.05	Flat	Retail Table Wine, On-Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
238160.00	Gross	Roofing Or Siding Applicators	PS-D
.0		Soliciting Merchandise Or Service Permit must be purchased at City Hall	
722410.011	Flat	Special Events Retail License ABC Board Permit Required. Each person selling pursuant to a special events retail license in the city or its police jurisdiction, shall take out a base license of \$150.00 and, in addition thereto, shall pay the additional license for on premise sale of wine and liquor and for on-premises sale of beer as required of club, restaurant and lounge licensee above. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$150.00
722410.08	Flat	Special Retail License ABC Board Permit Required. Each person selling alcoholic beverages pursuant to a special retail license, shall take out and pay a base license Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
722410.09	Flat	Special Retail License 30 Days Or Less Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$200.00
722410.010	Flat	Special Retail License 31 Days Or More Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$150.00
454390.011	Gross	Stand Each person selling candy, peanuts, popcorn and articles of like nature not as part of stock and trade of retail merchant	PS-E
112112.00	Gross	Stock Yard Public stock yard, where cattle, hogs, goats, sheep, horses and mules are held and offered for sale	PS-J
485310.00	Unit	Taxicabs	\$50.00 per vehicle
711510.00	Gross	Taxidermy	PS-C
423690.00	Flat	Telegraph Company	\$37.50
561421.00	Gross	Telephone Answering Service Same as PROFESSIONS	PS-A
517911.00	Flat	Telephone Exchange Each person operating a telephone exchange	\$105.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
313310.00	Gross	Textile Manufacturer	PS-B
512131.00	Gross	Theaters	PS-C
522417.00	Gross	Title Guarantee Company	PS-A
424940.00	Gross	Tobacco Wholesaler	PS-J
531190.00	Unit	Trailer Camp / Park: Space Rental	\$25.00 plus \$3.00 for each space in excess of five (5)
531190.01	Unit	Trailer Camp Or Park: Trailer Rental	\$5.00 per room
111421.00	Gross	Trees, Christmas	PS-C
811999.00	Gross	Trunk Repairer See REPAIR SHOP.	PS-D
812210.00	Gross	Undertaker, Embalmer Or Funeral Director Must Provide Board Certification: Board of Funeral Services	PS-A
811420.00	Gross	Upholstering	PS-C
221000.02	Gross	Utilities--other	State Regulated
484220.00	Gross	Vehicles For each motor truck or other vehicle using the streets of the city for hauling goods, wares, merchandise, or other things or materials of any kind for hire, where not operated by a person subject to and paying some other city license	PS-E
713120.03	Unit	Vending Machine: Cigarettes Any vending machine of whatever nature being operated without being properly licensed shall be confiscated and same shall not e released until such license is paid together with a penalty of five dollars (\$5.00) for each machine. Any person convicted thereof shall be fined not exceeding one hundred dollars (\$100.00) for each offense. There shall be no proration of the license provided in this item and they shall be paid for an entire year at one time .	\$20.00 per machine
713120.01	Gross	Vending Machines: Based on Gross Sales Any vending machine of whatever nature being operated without being properly licensed shall be confiscated and same shall not e released until such license is paid together with a penalty of five dollars (\$5.00) for each machine. Any person convicted thereof shall be fined not exceeding one hundred dollars (\$100.00) for each offense. There shall be no proration of the license provided in this item and they shall be paid for an entire year at one time .	PS-C
713120.04	Unit	Vending Machines: Other Any vending machine of whatever nature being operated without being properly licensed shall be confiscated and same shall not e released until such license is paid together with a penalty of five dollars (\$5.00) for each machine. Any person convicted thereof shall be fined not exceeding one hundred dollars (\$100.00) for each offense. There shall be no proration of the license provided in this item and they shall be paid for an entire year at one time .	\$6.00 per machine
424590.00	Gross	Warehouse, Including Cotton Warehousing	PS-C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
424810.01	Flat	Wholesale Beer Only Each person engaging in the business of selling beer at wholesale within the corporate limits of the city or its police jurisdiction, shall take out and pay a fixed license of Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
424810.03	Flat	Wholesale Of Table Wine And Beer Only Each person engaged in the business of selling table wine and beer only at wholesale shall take out and pay a fixed license Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
424810.02	Flat	Wholesale Table Wine Only Each person engaged in the business of selling table wine at wholesale shall take out and pay a fixed license Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
444190.01	Gross	Wood yard	PS-C
488410.00	Gross	Wrecker	PS-D
238910.00	Gross	Wrecking Buildings A ten (10) per-cent penalty shall be paid where a building is wrecked without first having paid the license provided by this sub-section.	PS-D
441310.04	Gross	Wrecking Company (Automobiles).	PS-C
561730.00	Gross	Yard Work	PS-D

Calculation Information

Payment Schedule “A” – If gross receipts are:

Less than \$50,000.00 (gross receipts) \$ 50.00
All over \$50,000.00 there shall be paid a license of \$50.00 plus an amount equal to .1%.

Payment Schedule “B” – If gross receipts are:

Less than \$65,000.00 (gross receipts) \$65.00
plus .1% on all gross business in excess of \$65,000.00 but not excess of \$1,000,000.00
plus .05% of one per cent on all gross business in excess of \$1,000,000.00 but not in excess of \$2,000,000.00
plus .025% on all gross business in excess of \$2,000,000.00.

Payment Schedule “C” – If gross receipts are:

Less than \$10,000.00 \$ 50.00
All over \$10,000 there shall be paid a license of \$50.00 plus an amount equal to .1%.

Payment Schedule “D” – If gross receipts are:

On all work done within the city:
\$50.00 on the first \$10,000.00
plus .2% of gross receipts and/or gross cost above \$10,000.00 but not in excess of 50,000.00
plus .02% on all gross business in excess of 50,000.00.

For businesses located within the city on all work performed outside the city or its police jurisdiction, the following schedule shall apply: .01%.

Payment Schedule “E” – If gross receipts are:

\$50.00 on the first \$10,000
plus .05% on all over \$10,000 (gross receipts)

Payment Schedule “F” – \$50.00

Payment Schedule G

Five workers or less	\$35.00
More than 5 and less than 10	\$70.00
More than 10 and less than 15	\$105.00
More than 15	\$140.00

Plus \$5.00 for each worker in excess of 15 workers.

Payment schedule H

Insurance, fire and marine: Each fire and marine insurance company, \$4.00 on each \$100 or major fraction thereof of gross premiums, less returned premiums, received on policies issued during the preceding year on property located in the city provided, that new companies shall pay a flat minimum license of \$50 on which there shall be an adjustment on the above basis at the expiration of the year.

Payment schedule I

Insurance, other than fire, marine and fraternal: Each insurance company other than fire, marine and fraternal shall pay a license of \$10.00 plus \$1.00 on each \$100 and major fraction thereof of gross premiums, less return premiums received during the preceding year on policies issued during such year to citizens and residents of the city.

Payment schedule J

\$50.00 on first \$10,000
plus .07% on all over \$10,000.

Payment schedule K

\$50.00 on first \$10,000
plus .075% on all over \$10,000 (gross receipts).

Payment Schedule L

\$75.00 on the first \$50,000 of gross receipts
plus .05% on all gross receipts over \$50,000 but not in excess of \$250,000.00
plus .0175% on all gross receipts above \$250,000.00.

Payment Schedule M

\$45.00 on the first \$25,000 of gross receipts
plus .05% on all over \$25,000.

Payment schedule N

\$125.00 or .15% of gross receipts, whichever is the greater.

Payment Schedule O

\$100.00 plus .02% on gross receipts over \$50,000. Gross Receipts for the purpose of schedule O does not include governmental fees or taxes.

Payment Schedule P

\$100.00 on the first \$25,000 of gross receipts
plus 2% of gross receipts on all over \$25,000.

Payment Schedule Q: Transient Merchants

Section 1.4(166)(a)	\$200.00
Section 1.4(166)(b)	\$200.00
Section 1.4 (166)(c)	\$35.00

Payment Schedule R: Industrial Equipment

on less than \$10,000.00 (gross receipts)	\$28.00
\$10,000.00 and less than \$25,000.00	\$55.00
\$25,000.00 and less than \$50,000.00	\$85.00
\$50,000.00 and less than \$100,000.00	\$110.00
\$100,000.00 and less than \$200,000.00	\$220.00
\$200,000.00 and less than \$500,000.00	\$ 550.00
\$500,000.00 and less than \$1,000,000.00	\$1,100.00
\$1,000,000.00 and less than \$2,000,000.00	\$2,200 .00
\$2,000,000.00 and less than \$5,000,000.00	\$3,300.00
\$5,000,000.00 and less than \$10,000,000.00	\$4,400.00
\$10,000,000.00 and less than \$20,000,000.00	\$5,500.00
All over \$20,000,000.00	\$6,600.00

Plus an additional amount of 0.015 percent (.00015) of the excess over \$20,000,000.00.

Payment Schedule S:

\$50.00 on the first \$100,000.00 of gross receipts
plus .02% on all over \$100,000.00. Gross receipts for the purpose of schedule s does not include governmental
fee or taxes .

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).