

# Eutaw Fee Schedule

Sch No.	Code	Name	Description	Fee Schedule
541191	00	Abstracts Of Title		PS-A
541211	00	Accountant ,Certified And/or Public	Board Certification Required.	PS-A
541810	07	Advertising Agent	Each person engaged in contracting for advertising or conducting an advertising bureau	PS-F
541810	08	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	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	Advertising--3 Banners Or Less		\$10.00 per day
541810	01	Advertising--Per Vehicle		\$10.00 per vehicle
541810	05	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 bill-board license .	PS-D
541810	06	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	Advertising--Via Aircraft Annual License		\$50.00 annual
541810	03	Advertising--Via Aircraft Weekly License		\$10.00 weekly
541810	04	Advertising--Via Mobile/Stationary Device		PS-F
454390	03	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	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	Agent--Books Transient	Each itinerant or transient selling Bibles or books on the street, per week	\$25.00
454390	01	Agent--Direct Sales	Agents selling to customers in this city for houses in this state, selling direct to consumers	PS-N
454390	02	Agent--Not Mentioned	Agents not specifically mentioned	PS-A
423620	00	Air Conditioning	Each person, dealer or agent, engaged in the business of air conditioning buildings or parts of buildings including window units	PS-D
722410	00	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	\$30.00

312140	00	Alcoholic Beverages -- Manufacturer	Each person engaged in the business of manufacturing alcoholic beverages of any kind within the city or its police jurisdiction	\$500.00
312140	01	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	\$250.00
312140	02	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.	PS-C
713120	00	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	Antique Or Oriental Goods, Wares Or Merchandise		PS-C
541310	00	Architect		PS-A
541310	01	Architectural Draftsmen		PS-F
561613	00	Armored Cars	Board Certification Required.	PS-J
541110	00	Attorney	Board Certification Required.	PS-A
561990	00	Auction		\$20.00 per day
561990	03	Auctioneer: Itinerant/Day		\$40 per day
561990	02	Auctioneer: Itinerant/Week		\$50 per week
561990	01	Auctioneer: Resident		\$75.00
541211	01	Auditor		PS-A
811121	00	Automobile Body Upholstering		PS-C
811192	00	Automobile Carwash		PS-F
441110	01	Automobile Dealer W/Repair Shop	Regulatory Permit Required	PS-L
441110	03	Automobile Dealer-- Established Storefront	Regulatory Permit Required	PS-L
441110	02	Automobile Dealer--Non- Established	Regulatory Permit Required	\$200.00
522220	00	Automobile Finance Company		PS-F
522220	01	Automobile Leasing Or Rental		PS-C
811111	00	Automobile Repair Shop		PS-D
811111	01	Automobile Repair Shop With Gross Over \$36393	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	Automobile Tires, Parts And Accessories At Retail		PS-C
311813	02	Baked Good Distributor	Biscuit, Cracker, Cookie, Cake, Confectioneries etc Distributor	PS-J
311811	00	Baker And Dealer In Bakery Products: By Hand		PS-J
311813	01	Baker And Dealer In Bakery Products: Cakes/Pies/Etc To Retailers		PS-J
311811	01	Baker And Dealer In Bakery Products: Retail		PS-C

311813	00	Baker And Dealer In Bakery Products: Wholesale		PS-C
521110	00	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	Barbeque Stand	Health Permit required	PS-A
713990	03	Billiard And Pool Tables: Per Table		\$50.00
713990	04	Billiard And Pool Tables: Per Table By Automatic Vendor		\$50.00
721310	00	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	Bonds, Appearance And Appeal		PS-A
451211	00	Book Store		PS-C
541219	00	Bookkeeper		PS-A
311421	00	Bottler Of Fruit Juice, Milk, Etc		PS-J
238990	0	Brick And Block Laying		PS-D
423999	00	Broker, Merchandise.	Commission Merchant etc.	PS-A
238999	00	Builder		PS-D
444110	00	Building Materials And Supplies: Retail		PS-C
444190	00	Building Materials And Supplies: Wholesale		PS-B
561621	00	Burglar Bars		PS-D
236220	00	Burial Vaults, Septic Tanks And Swimming Pools		PS-D
488490	00	Bus Station	depot, station, or terminal facility	\$50.00
624310	00	Business College		PS-A
999500	00	Business Not Otherwise Licensed		PS-D
713990	01	Cabaret Or Dancing License		\$250.00
337110	00	Cabinet Maker		PS-D
423310	00	Cabinet Shop		PS-B
722513	01	Café	Health Permit required	PS-A
722511	00	Cafeteria	Health Permit required	PS-A
424450	00	Candy Wholesaler		PS-J
511191	00	Card Writing, Painting Or Engraving		PS-C
713990	00	Cards Or Dice Dealer		PS-C
711190	00	Carnival Or Street Fair: 8 Attractions Or More		\$250.00 plus \$25.00 per number of attractions greater than 8.
561740	00	Carpet Cleaning		PS-D
722513	02	Catering Service Or Tea Room	Health Permit required	PS-A
423320	00	Cement Dealer		PS-B
814110	00	Chauffeur		\$10.00
453991	00	Cigars, Cigarettes, Tobacco, Etc.		PS-C
711190	01	Circus with menagerie seating less than 2000		125 per day

711190	02	Circus--Additional Side Shows Per Day		\$15.00
562998	00	Cleaning Rags & Door Mats		PS-J
620000	00	Clinic	Board Certification Required.	PS-A
722410	12	Club Liquor License Class I	ABC Board Permit Required.	\$300.00
722410	13	Club Liquor License Class II	ABC Board Permit Required.	\$750.00
722410	02	Club Retail Liquor License	ABC Board Permit Required.	\$300.00
424490	00	Coffee Manufacturer Or Wholesale Dealer In Coffee	Same as MERCHANTS' WHOLESAL	PS-J
722330	00	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	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	Cola Or Bottled Soda Water Or Other Similar Soft Drinks	Each retailer	PS-E
532490	00	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	Collection Agency		PS-B
515210	00	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	Concert	Where admission is charged	PS-C
238140	00	Concrete Blocks, Concrete Mix And Pipe		PS-B
237310	00	Concrete Or Bituminous Work		PS-D
327310	00	Concrete Or Road Material		PS-B
115310	00	Consultant, Forestry	Same as PROFESSIONS	PS-A
238000	03	Contractor, Subcontractor		PS-D
446120	00	Cosmetics		PS-L
424590	01	Cotton Buyer		PS-A
522291	00	Credit Association		PS-A
713990	02	Dance Hall	Permit must first be procured from chief of police	PS-C
722513	03	Delicatessen	Health Permit required	PS-A
999999	00	Delivery		See 484220 00
999900	00	Demonstrations: Per Day		\$10 per day
999900	01	Demonstrations: Per Week		\$20 per week
339116	00	Dental Laboratory		PS-A
339114	00	Dental Supplies		PS-C

621210	00	Dentist	Board Certification Required.	PS-A
561611	00	Detectives	Board Certification Required.	PS-A
511140	00	Directories, General		PS-M
511140	01	Directories, Telephone		PS-M
621111	00	Doctor	Board Certification Required.	PS-A
424210	00	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	Drugstore	Appropriate Board Certification Required	PS-C
812320	01	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	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	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
238210	00	Electrician Or Electrical Contractor	Board Certification Required.	PS-D
423610	01	Electronics: Installation		PS-D
443142	00	Electronics: Sales		PS-C
423610	00	Electronics: Service		PS-F
238290	00	Elevators		PS-D
541330	00	Engineer	Board Certification Required.	PS-A
812990	01	Entertainments: Fortuneteller Etc		\$1,000.00
812990	03	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	Entertainments: Per Day	Each legerdemain, sleight of hand or other exhibition of like kind, per day	\$15.00 per day
812990	02	Entertainments: Wrestling Or Boxing		\$50.00 per week
515210	01	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	Excavator		PS-D

561710	00	Exterminator	Appropriate Certification Required	PS-D
311111	00	Feed Manufacturer		PS-B
454112	00	Fire, Wreck, Bankruptcy, Etc., Sale		\$100 plus \$50 per day over 10 days
453310	01	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.
453310	03	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	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
453110	00	Florist Retail		PS-C
424930	00	Florist Wholesale		PS-J
713120	07	Flying Jennies, Merry-Go-Rounds, Etc.		PS-C
484110	00	Freight Yard Per Truck		\$25 per truck
454390	19	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	20	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	Fruit Stand Or Fruit Store		PS-E
424480	00	Fruit And Produce Wholesaler		PS-J
812990	05	Game room--Machines Are Leased		PS-A
812990	04	Game room--Machines Are Owned By Licensee		PS-C
811111	03	Garage , Automobile Repair		PS-D
315200	00	Garment Manufacturer		PS-B
221000	01	Gas Distributor, Natural Gas Companies		State Regulated
424720	00	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	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
423720	01	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	Gasoline And Oil Wholesaler	<p>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.</p> <p>(b) Each person engaged in the business of delivering, selling, storing or withdrawing from storage oil, lubricating oil, illuminating oil, fuel oil, gasoline or substitute for such oil or gasoline, in wholesale quantities, or in delivering any of such commodities to a retail gasoline filling station, shall pay a license on the same basis as that required of wholesale dealers under paragraph (a) above. This license shall include each person who stores in tanks or withdraws from storage, gasoline which has been purchased from a source which does not pay a license to the city for the sale of gasoline or substitute therefore.</p>	PS-O
445110	00	Groceries, Retail		PS-C
424410	01	Groceries, Wholesale	Same as MERCHANT, WHOLESALE	PS-J
561612	00	Guard Service Or Security Patrol	Board Certification Required.	PS-A
713940	00	Health Club, Reducing Salon Or Muscle-Building Enterprise		PS-C
238220	00	Heating And Electrical Equipment: Contractor	Heat, vent, air conditioning. contractor (certified)	PS-D
423990	00	Heating And Electrical Equipment: Retail Sales Only	For selling such equipment at retail, same as MERCHANT, RETAIL	PS-J
238220	01	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	Heating And Electrical Equipment: Wholesale	For selling such equipment at wholesale, same as MERCHANT, WHOLESALE	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	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	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
722513	05	Ice Cream Sales Generally	When not in connection with licensed fount or bottle soda water. Health Permit required	PS-E
541213	00	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	Industrial Equipment: Installation		PS-D
423990	02	Industrial Equipment: Other	Any services other than those enumerated hereinabove performed in connection with the operation of industrial equipment	PS-P
423990	01	Industrial Equipment: Sale		PS-C
238000	01	Industrial Equipment: Service/Maintenance		PS-D
623110	00	Infirmary, Sanitarium Or Rest Home		\$35.00 up to 5 beds. \$3.00 per each bed over 5
423390	00	Insulation		PS-D
524113	00	Insurance , Fire And Marine		State Regulated
524291	00	Insurance Adjuster		PS-A
524128	00	Insurance Other Than Fire Marine And Fraternal		State Regulated
541410	00	Interior Decorator		PS-C
523930	00	Investment Trust		PS-F
454390	04	Itinerant Person by Gross Receipts	Jewelry sales/etc.	PS-P
454390	05	Itinerant Person: Daily		15
454390	06	Itinerant Person: Weekly		\$90 per week
454390	07	Itinerant Person: Yearly		300
454390	08	Itinerant: Football Pennants/Colors Quarterly		\$20 per quarter
561720	00	Janitorial Service		PS-D
423130	00	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	Kindergarten And/or Nursery	see SCHOOL	PS-A
531210	01	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	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
812310	00	Laundry And Dry Cleaner, Self Service		\$35.00 up to 5 machines. \$3.00 per additional machines
442299	00	Linen Supply		PS-J
424810	00	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	Livestock Market		PS-A
561622	00	Locksmith	Board Certification Required.	PS-D
517110	00	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	Lounge Retail Liquor License	ABC Board Permit Required.	\$300.00
444190	03	Lumber / Building Materials Manufacturer /Dealer with city presence but no lumber yard or manufactory		PS-A
444190	04	Lumber / Building Materials Manufacturer /Dealer with no city presence and no lumber yard or manufactory		PS-B
444190	02	Lumber Manufacturer Or Dealer Or Building Materials Manufacturer Or Dealer		PS-B
333999	00	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	Manufacturer		PS-B
812199	00	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	Massage Parlor Attendants	Number of Attendants. Must be purchased with Massage Parlor	\$50.00 per attendant
621399	00	Massage Therapist		PS-A
424470	00	Meat Market		PS-E
454390	15	Merchant , Transient		PS-Q
424999	00	Merchant, Wholesale		PS-J
424000	00	Merchant, Retail		PS-C
492210	00	Messenger Service		PS-C
453998	00	Miscellaneous Retailers		PS-C
522310	00	Mortgage Loans		PS-F
485113	00	Motor Buses		1% of gross
485111	00	Motor Carrier		\$ 100 .00
238990	01	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	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	Newspaper		PS-B
238390	00	Office Equipment, Fixtures Or Supplies: Contractors/Subcontractors		PS-D
453210	00	Office Equipment, Fixtures Or Supplies: Retail		PS-C
423210	00	Office Equipment, Fixtures Or Supplies: Wholesale		PS-J
569999	00	Offices Not Otherwise Licensed		PS-G
722410	03	<b>On-Premise Beer License</b>	<b>ABC Board Permit Required.</b>	<b>\$75.00</b>
541890	00	Painter, Sign Painter, Plasterer, Lather, Etc		PS-D
811121	01	Painting Automobiles		PS-D
522298	00	Pawnbroker		\$125 plus Merchant Retail License PS-C
454390	12	Peddler: Food Goods	Health Permit required	PS-C
454390	14	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	13	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	Personal Services: barber/beautician	Appropriate Board Certification Required	PS-C
812110	00	Personal Services: skin, diet, tanning		PS-C
541921	00	Photography: Established Storefront		PS-C
541921	02	Photography: Pickup For Development		PS-J
541921	01	Photography: Transient		\$20.00 per machine. Max 5 weeks
621340	00	Physical Therapist		PS-A
238220	02	Plumber Or Plumbing Contractor	Board Certification Required.	PS-D
321991	01	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	Prefabricated Houses: Retail Or Wholesale Sales		PS-B

334118	00	Printer, Job Printer, Linotype, Ruling, Printing, Multigraph Or Offset Printing		PS-M
999100	00	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	16	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	17	Promotional Schemes Or Promotional Sales gross less than 5000	Between \$2,500.00 and less than \$5,000.00	\$30.00
454390	18	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	Radio Station		PS-L
482111	00	Railroad		\$50.00
531210	00	Real Estate		PS-A
532000	00	Rentals		PS-C
810000	00	Repairs. General		PS-F
722410	14	Restaurant Retail License	ABC Board Permit Required.	\$300.00
722511	02	Restaurant, Cafe, Lunch Stand	Health Permit required	PS-D
722410	06	Retail Beer License, On-Premises	ABC Board Permit Required.	\$75.00
722410	07	Retail Beer, Off-Premises	ABC Board Permit Required.	\$50.00
722410	04	Retail Table Wine, Off-Premises	ABC Board Permit Required.	\$75.00
722410	05	Retail Table Wine, On-Premises	ABC Board Permit Required.	\$75.00
238160	00	Roofing Or Siding Applicators		PS-D
		Soliciting Merchandise Or Service	Permit must be purchased at City Hall	
722410	11	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.	\$150.00
722410	08	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	\$100.00

722410	09	Special Retail License 30 Days Or Less	ABC Board Permit Required.	\$200.00
722410	10	Special Retail License 31 Days Or More	ABC Board Permit Required.	\$150.00
454390	11	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	Stock Yard	Public stock yard, where cattle, hogs, goats, sheep, horses and mules are held and offered for sale	PS-J
485310	00	Taxicabs		\$50.00 per vehicle
711510	00	Taxidermy		PS-C
423690	00	Telegraph Company		\$37.50
561421	00	Telephone Answering Service	Same as PROFESSIONS	PS-A
517911	00	Telephone Exchange	Each person operating a telephone exchange	\$105.00
313310	00	Textile Manufacturer		PS-B
512131	00	Theaters		PS-C
522417	00	Title Guarantee Company		PS-A
424940	00	Tobacco Wholesaler		PS-J
531190	00	Trailer Camp / Park: Space Rental		\$25.00 plus \$3.00 for each space in excess of five (5)
531190	01	Trailer Camp Or Park: Trailer Rental		\$5.00 per room
111421	00	Trees, Christmas		PS-C
811999	00	Trunk Repairer	See REPAIR SHOP.	PS-D
812210	00	Undertaker, Embalmer Or Funeral Director	Appropriate Board Certification Required	PS-A
811420	00	Upholstering		PS-C
221000	02	Utilities--other		State Regulated
484220	00	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	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	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	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	Warehouse, Including Cotton Warehousing		PS-C
424810	01	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	\$275.00
424810	03	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	\$375.00
424810	02	Wholesale Table Wine Only	Each person engaged in the business of selling table wine at wholesale shall take out and pay a fixed license	\$275.00
444190	01	Wood yard		PS-C
488410	00	Wrecker		PS-D
238910	00	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	Wrecking Company (Automobiles).		PS-C
561730	00	Yard Work		PS-D

Payment schedule A

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

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

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

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

\$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

I  
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 .