



## City of Fayette (9488) Business License Fee Schedule

including General Information/FAQs



# Thank you for doing business in the City of Fayette

All businesses operating in the city limits or police jurisdiction of the City of Fayette 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](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://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.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto: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 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

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### 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](http://www.avenuinsights.com). Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Avenu 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, Chapter 21, 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 the 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 business 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 or 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 fee 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 (1/2) 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, and protection from the municipality.

## Penalty and Interest, Rate of

Failure to purchase a business license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) will increase by a 15% penalty due February 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 to do so.

## 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](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto: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
721200	Gross	Accommodations – bed and breakfast inns and services	B
721100	Gross	Accommodations – hotels, motels and similar facilities	B
721400	Gross	Accommodations – rooming houses and boarding houses	B
721300	Gross	Accommodations – trailer parks, rv parks, and travel parks	B
541100.00	Gross	Accountant cpa– individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	D
561400	Gross	Administrative services – answering, employment, office, sec., travel	D
115000	Gross	Agriculture support – cotton gins, farm management, post-harvest activities	B
481100	Gross	Air transportation – airline tickets, shipping, freight, charter service	A
812100.03	Gross	All other personal services – skin, diet, nail, and tanning	A
713100	Gross	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	B
112000	Gross	Animal production – dairy, cattle, hatchery, chickens, poultry	B
315000	Gross	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	E
335100	Gross	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer,	E
541150	Gross	Architect – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	D
711100	Gross	Arts and sports – dance, musical, teams, tracks, promoters, agents	B
541200	Gross	Attorney/lawyers – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	D
522200	Flat	Banking services or lenders of money	M
110100	Flat	Beer and wine distributor - <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$375.00
090100	Flat	Beer distributor - <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$275.00
050100	Flat	Beer off premise - <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$75.00
040100	Flat	Beer on/off premise – <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$75.00
312100	Gross	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	E
541100.01	Gross	Bookkeeper / tax preparer	D
515100	Gross	Broadcasting – radio and television stations	A
444100	Gross	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
722300	Gross	Caterers - and/or mobile food services- <b>(health department permit required)</b>	B
325100	Gross	Chemical manufacturing- fertilizer, wood pesticide, paint, soap, and resin	E



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541250	Gross	Chiropractor – <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	D
448100	Gross	Clothing & accessories – men, women, children, infant, shoe, jewelry	C
031100	Flat	Club retail liquor license class I non-profit - <b>(AL beverage control board license required must also provide proof of alcohol license tax bond in the amount of \$10,000) this includes the sale of beer and wine.</b> Must also purchase drinking establishment license 722400 ***New applicants must apply at city hall.***	\$10,000
032100	Flat	Club retail liquor license class ii for profit – <b>(AL beverage control board license required must also provide proof of alcohol license tax bond in the amount of \$10,000) this includes the sale of beer and wine.</b> Must also purchase drinking establishment license 722400 ***New applicants must apply at city hall.***	\$20,000
334100	Gross	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	E
541300	Gross	Computer programmer – individual and/or professional firm license	D
236100	Gross	Contractors – general contractors, commercial building, residential, subdivision, homebuilders <b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	D
237100	Gross	Contractors – heavy construction, highway, bridge, street, water & sewer <b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	D
238600	Gross	Contractors – specialty trade – roofing, siding & sheet metal	B
237200	Gross	Contractors – specialty trade – building equipment and mechanical installation	B
238100	Gross	Contractors – specialty trade – carpentry	B
238150	Gross	Contractors – specialty trade – concrete	B
238200	Gross	Contractors – specialty trade – drywall, acoustical & insulation	B
238250	Gross	Contractors – specialty trade – electrical <b>Must Provide Board Certification: Electrical Contractors Board</b>	B
238300	Gross	Contractors – specialty trade – excavation and site development	B
238350	Gross	Contractors – specialty trade – floor coverings/all types	B
238400	Gross	Contractors – specialty trade – glass and glazing	B
238550.01	Gross	Contractors – specialty trade – heating & air conditioning <b>Must Provide Board Certification: Heating &amp; Air Conditioning &amp; Refrigeration Contractors Board</b>	B
238450	Gross	Contractors – specialty trade – masonry and stone	B
238900	Gross	Contractors – specialty trade – non-general & non-heavy	B
238500	Gross	Contractors – specialty trade – painting and wall covering	B
238550.00	Gross	Contractors – specialty trade – plumbing <b>Must Provide Board Certification: Plumbers &amp; Gas Fitters Examining Board</b>	B

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238650	Gross	Contractors – specialty trade – structural steel erection	B
238700	Gross	Contractors – specialty trade – tile, marble, terrazzo & mosaic	B
238750	Gross	Contractors – specialty trade – water well drilling & irrigation	B
238800	Gross	Contractors – specialty trade – wrecking and demolition	B
492100	Gross	Couriers – couriers and local messengers, services, local delivery services	A
522300	Gross	Credit services – companies and activities related to credit and mediation	B
999999.00	Gross	Delivery Business Located Inside City Limits	V
999999.00	Gross	Delivery Business Located Outside City Limits	V
541350	Gross	Dentist – <b>Must Provide Board Certification: Board of Dental Examiners of AL</b>	D
722400	Gross	Drinking establishment – club, lounge, bar or other <b>(abc board certification required) must purchase appropriate beer, wine and liquor licenses.</b>	B
611100	Gross	Educational services – technical, computer, sports, services, business	B
443100	Gross	Electronic & appliance store – household, radio, television, computers	C
541400	Gross	Engineer – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	D
561200	Gross	Exterminating services – exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	B
111000	Gross	Farming and crop production – agriculture, crop production, nursery	B
114000	Gross	Fishing & hunting – hunting, trapping, finfish, shellfish, supplies	B
445100	Gross	Food & beverage stores – grocery, convenience store, markets <b>if you sell beer, wine or liquor additional licenses are required</b>	C
311000	Gross	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	E
113000	Gross	Forestry – logging, forestry, timber track operations, timber management	B
812500	Flat	Fortune tellers or clairvoyant-individual reader license	L
442100	Gross	Furniture – furniture, home furnishings, floor coverings, and window	B
337100	Gross	Furniture manufacturing – cabinets, office, household, beds, kitchen	E
447100	Gross	Gasoline retail-selling gasoline with or without convenience stores	C
452100	Gross	General merchandise stores – department, warehouse clubs, superstores	C
446100	Gross	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	C
622100	Gross	Hospitals – surgical, substance abuse, psychiatric, general care, special	D



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
210100	Flat	Importer license - <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$350.00
519100	Gross	Information services and data processing – providing, storing, processing, access to information	A
524100	State Law	Insurance company and/or its agents – casualty, fire, and/or marine premiums	4% of premiums per State of AL guidelines
524200	State Law	Insurance company and/or its agents – health, allied and all other premiums	\$10 plus 1% of premiums per State of AL guidelines
999900	Unit	Itinerant – misc. Business services	H
561100	Gross	Janitorial firm – janitorial cleaning services – individual or firm	A
561300	Gross	Landscaping services	B
316000	Gross	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	E
010100	Flat	Lounge retail liquor license - <b>(AL beverage control board license required must also provide proof of alcohol license tax bond in the amount of \$10,000) this includes the sale of beer and wine.</b> Must also purchase drinking establishment license 722400 ***New applicants must apply at city hall.***	\$20,000.00
333100	Gross	Machinery manufacturing – office machinery, industrial, engines, farm, hvac	E
551100	Gross	Management companies – offices, enterprises, regional, corporate	D
332100	Gross	Metal fabrication – cutlery, structural, ornamental, machine shops	E
200100	Flat	Manufacturing license - <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$350.00
212100	Gross	Mining – (except for oil and gas) all related mining activities	D
213100	Gross	Mining support services – for oil and gas mining activities, oil/gas wells	D
339100	Gross	Miscellaneous manufacturing – misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	E
453100	Gross	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco... <b>if you sell beer, wine or liquor additional licenses are required</b>	C
512100	Gross	Motion pictures – theaters, videos, recording, drive-ins, sound studios	A
441100	Gross	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	C
441200	Gross	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc – dealerships and lots – <b>Must Provide Board Certification: Rev Dept - Regulatory License</b>	C
712100	Gross	Museums – museums and historical sites, zoos, botanical gardens, parks	B
327100	Gross	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
454200	Unit	Non-store retailer – peddlers license/local peddler	G
454100	Gross	Non-store retailers – vending machine operators, direct selling, mail order	C
623100	Gross	Nursing care – residential care facility, day care assisted living	A
623150	Gross	Nursing care—home-based day cares with six or less children (pay ½ rate)	A
623200	Gross	Nursing home – care for elderly and continuing care facilities	A
211100	Gross	Oil and gas extraction – natural gas liquid extraction, crude extraction	D
541450	Gross	Optometrist – <b>Must Provide Board Certification: Optometry Board</b>	D
314100	Gross	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	E
322100	Gross	Paper manufacturing- pulp, paper, and converted products, stationary, tubes, cores	E
485100	Gross	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	A
485200	Gross	Passenger transportation – charter and other vehicle transit services	A
522100	Gross	Pawn shop – whether title pawn or merchandise	C
812100.00	Gross	Personal services – beauty shop- <b>Must Provide Board Certification: AL Board of Cosmetology &amp; Barbers</b>	A
812100.02	Gross	Personal services - funeral homes & services <b>Must Provide Board Certification: Board of Funeral Services</b>	A
812100.01	Gross	Personal services- barber shop <b>Must Provide Board Certification: AL Board of Cosmetology &amp; Barbers</b>	A
324100	Gross	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	E
541500	Gross	Photographer – studios, portrait, commercial, services	D
541550	Gross	Physician – individual and/or firm professional license <b>Must Provide Board Certification: Medical Examiners Board</b>	D
326100	Gross	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	E
331100	Gross	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	E
323100	Gross	Printing – screen, quick, digital, books, lithographic, handbills, comm.	A
541900	Gross	Professional services not elsewhere classified – scientific, technical	D
511100	Gross	Publishing industries except internet – newspaper, book, periodical, databases, software	A
531100	Gross	Real estate – offices, agents, brokers, management, appraisers – <b>(board certification required)</b>	B
423930	Gross	Recyclable material merchant wholesalers – <b>(licensee is required to register with the Alabama criminal justice information center (ACJIC))</b>	C
532100	Gross	Rental and leasing – auto, truck, trailer, rv, all tangible property	A
532200	Gross	Rental and leasing – movie and video rental	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
811300	Gross	Repairs and maintenance – all appliances, home & garden equipment	A
811200	Gross	Repairs and maintenance – all electronic equipment	A
811100	Gross	Repairs and maintenance – auto, paint/body, carwash, other vehicular	A
722100	Gross	Restaurant – full service restaurant facility (health department permit required) if you sell beer, wine or liquor additional licenses are required.	B
722200	Gross	Restaurant – limited facility or service- (health department permit required)	B
020100		Restaurant retail liquor license - (AL beverage control board license required must also provide proof of alcohol license tax bond in the amount of \$10,000) this includes the sale of beer and wine. Must also purchase restaurant retail license 722100 ***New applicants must apply at city hall.***	\$500.00
011100		Retail liquor for off – premise consumption (package store) (AL beverage control board license required must also provide proof of alcohol license tax bond in the amount of \$10,000) this includes the sale of beer and wine. Must also purchase 453100 misc retail license ***New applicants must apply at city hall.***	\$2,000.00
523100	Gross	Securities, commodity – brokerage, portfolio, investment, other financial services	B
999500		Small vendor	Y
624100.00	Gross	Social assistance – shelters, vocational, child care, abuse, emergency	A
624100.01	Gross	Social assistance –child care (DHR certification required)	A
711200		Special events – promoter or activity – see schedule for rates	K
140100		Special events retail license for on-premises consumption ***new applicants must apply at city hall.*** Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$200.00 temp
150000		Special retail liquor license for on-premises consumption ***new applicants must apply at city hall.*** Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00 temp
150100		Special retail liquor license for on-premises consumption when period of use is 30 days or less ***new applicants must apply at city hall.*** Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00 temp
160100		Special retail liquor license for on-premises consumption when period of use is more than 30 days ***new applicants must apply at city hall.*** Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$350.00 temp
451100	Gross	Sporting goods & hobbies – toy, fish, gun, books, games	C
541600	Gross	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	D
517300		Telecommunications – cellular and other wireless, paging	\$210.00 (j)

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
517400		Telecommunications – resellers of service	\$210.00 (j)
517100		Telecommunications – telephone local	\$210.00 (j)
517200		Telecommunications – telephone long distance	\$53.00 (j)
313100	Gross	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336100	Gross	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	E
484100	Gross	Truck transportation – local, long distance, freight, moving and storage	A
999100.01	Gross	Unclassified misc business services for secondary metal recyclers only... <b>must be registered with Alabama criminal justice information center.</b>	B
999100	Gross	Unclassified misc. Business services not elsewhere classified	B
999200	Gross	Unclassified misc. Personal services not elsewhere classified	A
453200	Gross	Used merchandise stores – books, miscellaneous, consignment, flea market	C
221100	Gross	Utilities – electric power or light company	F
221200	Gross	Utilities – natural gas company	P
221300	Gross	Utilities – water, sewage treatment, steam, and other	Q
541650	Gross	Veterinarian – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	D
120100	Flat	Warehouse license - <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$500.00
493100	Gross	Warehousing and storage – distribution, household, refrigerated, special	B
562100	Gross	Waste management – companies, trucks, septic tanks, landfill, services	C
080100	Flat	Wholesale liquor license - <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$750.00
421100	Gross	Wholesale trade – durable, vehicle, machinery, equipment, furniture	D
422100	Gross	Wholesale trade – non-durable, gasoline distributor	D
422200	Gross	Wholesale trade –non-durable, paper, apparel, grocery, beverages, dairy	D
100100	Flat	Wine distributor - <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$275.00
070100	Flat	Wine off premise - <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$75.00
060100	Flat	Wine on/off premise - <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$75.00
321100	Gross	Wood manufacturing- sawmills, wood preservation, veneer, trusses, millwork	E

## Calculation Information

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

more than	but	less than	License fee
\$ -		\$ 100,000	\$ 75.00
\$ 100,000		\$ 500,000	\$ 125.00
\$ 500,000		\$ 1,000,000	\$ 175.00
over \$1 million			\$ 175 + \$.10/m

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

more than	but	less than	License fee
\$ -		\$ 100,000	\$ 100.00
\$ 100,000		\$ 500,000	\$ 150.00
\$ 500,000		\$ 1,000,000	\$ 200.00
over \$1 million			\$200 + \$.15/m

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

more than	but	less than	License fee
\$ -		\$ 100,000	\$ 100.00
\$ 100,000		\$ 500,000	\$ 250.00
\$ 500,000		\$ 1,000,000	\$ 300.00
\$ 1,000,000		\$ 2,500,000	\$ 400.00
\$ 2,500,000		\$ 5,000,000	\$ 500.00
\$ 5,000,000		\$ 7,500,000	\$ 600.00
\$ 7,500,000		\$ 10,000,000	\$ 700.00
over \$10 million			\$ 800 + \$.40/m

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

more than	But	less than	License fee
\$ -		\$ 500,000	\$ 200.00
\$ 500,000		\$ 1,000,000	\$ 250.00
\$ 1,000,000		\$ 5,000,000	\$ 300.00
Over \$5 million			\$ 300 + \$.20/m

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

more than	But	less than	License fee
\$ -		\$ 250,000	\$ 100.00
\$ 250,000		\$ 1,000,000	\$ 150.00
\$ 1,000,000		\$ 10,000,000	\$ 200.00
over \$10 million			\$300 maximum

## **Schedule "F" – utilities-electric**

Each person, firm or corporation operating electric light and power companies, gas companies, waterworks companies, pipe line companies for transporting or carrying gas, oil, gasoline, water or other commodities, gas distributing companies, whether by means of pipe lines or by tanks, drums, tubes, cylinders or otherwise, heating companies or other public utilities, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, and express companies which are otherwise licensed shall pay three (3) percent of the gross receipts of the business done by the utility in the municipality during the preceding year; and, for the first year's business when an existing utility is taken over, license will be established in accordance with the code of Alabama, section 11-51-129.

## **Schedule "G" - peddlers**

Daily rate	issued for single day sales activity	\$ 100
Weekly rate	issued for week long sales activity	\$ 150
Monthly rate	issued for month long sales activity	\$ 250
Yearly rate	issued for annual sales activity	\$ 500

## **Schedule "H" – itinerant**

There shall be a license fee charged for a business not located within the city limits to establish a temporary location inside city limits and conduct business. Rates shall be as follows:

Daily rate	\$500.00 per day (max=\$2000.00)
Yearly rate	\$2000.00

## **Schedule "I" - taxi cabs & limousines**

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

All taxi cabs or limousines	\$ 25.00 per decal
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## **Schedule "J" - telephones & telecommunications**

Each person, firm or corporation doing business as a telephone exchange or business, shall pay a license fee of \$210.00 each per year. In addition to this license thereto, each person, firm or corporation operating long distance, shall pay a license fee of \$53.00 per year. (code 11-51-128)

## **Schedule "K" - special events licenses**

In addition to any required license thereto, there shall be a fee for all events held within the city limits or police jurisdiction, excluding events being held for community events or non-profit organizations. The fee shall be \$100 per event, not exceeding three days, and an additional \$50 for each day after the third day.

## **Schedule "L" - fortune tellers**

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

## **Schedule "M" – banking services or lenders of money**

There shall be a license fee of \$150.00 each year, per establishment. This does not include state chartered banks, or any related financial institutions subject to state excise tax.



## **Schedule "N" - buses, trucks & other equipment**

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be \$5.00 per decal.

## **Schedule "P" – utilities-natural gas**

Each person, firm or corporation operating gas companies, pipe line companies for transporting or carrying gas, gas distributing companies, whether by means of pipe lines or by tanks, drums, tubes, cylinders or otherwise, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, and express companies which are otherwise licensed shall pay one (1) percent of the gross receipts of the business done by the utility in the municipality during the preceding year beginning in January 2009; and, for the first year's business when an existing utility is taken over, license will be established in accordance with the code of Alabama, section 11-51-129.

## **Schedule "Q" – utilities – water, sewage treatment, steam and other**

Shall pay one (1) percent of the gross receipts of the business done by the utility in the municipality during the preceding year beginning in January 2009; and, for the first year's business when an existing utility is taken over, license will be established in accordance with the code of Alabama, section 11-51-129.

## **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).

## **Schedule “Y” – small vendors \$55.00**

1. For the purposes of this schedule a, “small vendor” shall be defined as a taxpayer that meets all the following criteria:
  - a. The taxpayer purchased a business license from the municipality with respect to the preceding license year and made a sale or provided services within the municipality thereof during each calendar quarter of the preceding license year.
  - b. A small vendor’s license is only available to those taxpayers that would otherwise fall under one (1) of the following schedules: schedules a, schedule b, schedule c, schedule d or schedule e.
  - c. A small vendor’s license is not available for new businesses; it is only available for an established business who purchased a license for the previous year. Also, a small vendor’s license is not available for those businesses that fall under the following schedules: schedule g, schedule h, schedule i, schedule j, schedule k, schedule l, schedule m, schedule n, schedule o, schedule p, schedule q, or schedule x. It is also not available for a business that qualifies for a delivery license.
  - d. The taxpayer’s gross receipts derived from within the municipality for the preceding license year did not exceed fifteen thousand dollars (15,000.00).
  - e. The taxpayer did not qualify for the special delivery license provided for by code of Alabama, 11-51-194.
2. **The license fee for a small vendor license shall be fifty-five dollars (\$55.00) plus issuance fee.**
3. A taxpayer who qualifies for a small vendor license but whose gross receipts derived from within the municipality for the preceding license year did not exceed two thousand dollars (\$2,000.00) shall not have to pay the license fee but only the issuance fee.