

2008 TOWN OF FIVE POINTS FEE SCHEDULE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>SCHEDULE</u>
111998.00	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	40-23-4
112990.00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	40-23-4
113110.00	Forestry – logging, forestry, timber track operations, timber mgt	A
114119.00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	A
115114.00	Agriculture support – cotton gins, farm mgt, post-harvest activities	A
211111.00	Oil and gas extraction – natural gas liquid extraction, crude extraction	A
212299.00	Mining - (except for oil and gas) all related mining activities	A
213112.00	Mining support services – for oil and gas mining activities, oil/gas wells	A
221122.00	Utilities – electric power or light company	G
221210.00	Utilities – natural gas company	G
221310.00	Utilities – water, sewage treatment, steam, and other	G
236220.00	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivision	B
237990.00	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer	B
238320.00	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning	A
238320.01	Contractors – <u>specialty trade</u> – painting and wall covering	A
238210.00	Contractors – <u>specialty trade</u> – electrical contractors	A
238140.00	Contractors – <u>specialty trade</u> – masonry and stone contractors	A
238310.00	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	A
238430.00	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	A
238340.00	Contractors – <u>specialty trade</u> – carpentry contractors	A
238330.00	Contractors – <u>specialty trade</u> – floor coverings/all types	A
238160.00	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	A
238110.00	Contractors – <u>specialty trade</u> – concrete contractors	A
238115.00	Contractors – <u>specialty trade</u> – water well drilling & irrigation	A
238120.00	Contractors – <u>specialty trade</u> – structural steel erection	A
238150.00	Contractors – <u>specialty trade</u> – glass and glazing contractors	A
238910.00	Contractors – <u>specialty trade</u> – excavation and site development	A
238910.01	Contractors – <u>specialty trade</u> – wrecking and demolition	A
237990.00	Contractors – <u>specialty trade</u> – building equipment & mechanical install	A
238130.00	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy	A
311991.00	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	A
312212.00	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	A
312121.00	Beer – off premise – state regulated through ABC	H
312122.00	Beer – on premise – state regulated through ABC	H

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312131.00	Wine – state regulated through ABC	H
312132.00	Beer & Wine – wholesale distributor	H
312141.00	Alcohol – state regulated through ABC	H
313112.00	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	C
314129.00	Other mfg – mill operations not covered in 313, rugs, linen, curtains	C
315999.00	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	C
316993.00	Leather products mfg – shoes, luggage, handbag, related products, all footwear	C
321999.00	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	C
322229.00	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	C
323110.00	Printing – screen, quick, digital, books, lithographic, handbills, comm.	A
324199.00	Petroleum and coal mfg – asphalt, grease, roofing, paving products	C
325998.00	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	C
326291.00	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	C
327331.00	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
331521.00	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	C
332999.00	Metal fabrication – cutlery, structural, ornamental, machine shops	A
333990.00	Machinery mfg – office machinery, industrial, engines, farm, HVAC	C
334419.00	Computer & electronic mfg – audio, video, circuit boards, peripherals	C
335211.00	Appliance mfg – small appliance, lighting, electrical, battery, freezer	C
336112.00	Transportation mfg – auto, truck, trailer, RV, boat, ship & motorcycle	C
337129.00	Furniture mfg – cabinets, office, household, beds, kitchen	C
339999.00	Miscellaneous mfg – medical, dental, jewelry, sporting goods, toys, signs, all other	C
421990.00	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture Excluding Motor Vehicle (441110 & 441310)	A
422720.00	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	A
422990.00	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	A
423930.00	Recyclable Materials	D
441310.00	Motor vehicle parts & accessories	D
441110.00	Motor vehicles - new and/or used dealerships and lots	D
442110.00	Furniture – furniture, home furnishings, stores, floor coverings, window	A
443112.00	Electronic & appliance store – household, radio, television, computers	A
444130.00	Building materials & gardening equip. - hardware, paint, home center, wallpaper, nursery	A
445120.00	Food & beverage stores – grocery, convenience store, markets	A
445310.00	Package Stores – selling beer, wine and liquor plus general mdse	A
446110.00	Health & personal care stores – drug, pharmacy, cosmetic, optical, health food	A
447110.00	Gasoline Retail - selling gasoline with or without convenience stores	A

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448130.00	Clothing & accessories – men, women, children, infant, shoe, jewelry (new clothing, not used)	A
451110.00	Sporting goods & hobbies – toy, fish, gun, books, games	A
452990.00	General merchandise stores – department, warehouse clubs, superstores	A
453212.00	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	E
453220.00	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	A
454210.00	Non-store retailers – vending machine operators, direct selling, mail order	A
454391.00	Non-Store Retailer – peddlers license / local peddler	I
481111.00	Air transportation – airline tickets, shipping, freight, charters service	A
482110.00	Rail transportation – transportation, ticket offices, state regulated	11-51-124
483212.00	Water transportation – coastal, freight forwarders, inland, passenger	A
484110.00	Truck transportation – local, long-distance, freight, moving, and storage	A
484230.00	Truck transportation – terminal – state regulated	37-3-33
485113.00	Passenger transportation – charter and other vehicle transit services	A
485114.00	Passenger transportation – bus terminals state regulated	37-3-33
485320.00	Passenger transportation – buses, taxi cabs, limos, buggy, charters	J
485321.00	Passenger transportation – number of buses, taxis, cabs, limos, or buggies	J
487990.00	Sightseeing transportation – scenic & sightseeing, land, air, water, special trans	A
492110.00	Couriers – couriers and local messengers, services, local delivery services	A
493110.00	Warehousing and storage – distribution, household, refrigerated, special (for motor vehicle see schedule D)	A
511110.00	Publishing industries except internet – newspaper, book, periodical, databases, Software	A
512131.00	Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
515112.00	Broadcasting – radio and television stations	A
517310.00	Telecommunications – telephone local per 11-51-128	K
517320.00	Telecommunications – telephone long distance per 11-51-128	K
517322.00	Telecommunications – cellular and other wireless, paging	K
517315.00	Telecommunications – resellers of service	K
519190.00	Information services & data processing – providing, storing, processing, access to information	A
522110.00	Bank Main Office – not branch location or ATM	U
522111.00	Bank Branch or ATM – not main office of bank	U
522120.00	Savings and Loans – not branch location or ATM	U
522121.00	S&L Branch or ATM – not main office of S&L	U
522298.00	Pawn Shop – whether title pawn or merchandise	A

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522390.00	Credit services – companies and activities related to credit and mediation	A
523999.00	Securities, commodity – brokerage, portfolio, investment, other financial services	A
524126.00	Insurance Company &/or agents – casualty, fire, &/or marine premiums	11-51-120/123
524128.00	Insurance Company &/or agents – health, allied & all other premiums	11-51 120/123
524210.00	Agent Office – administration of third parties, pension funds, annuities, etc	A
525990.00	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	A
531210.00	Real estate – offices, agents, brokers, management, appraisers	A
532310.00	Rental and leasing – auto, truck, trailer, RV, all tangible property	A
532230.00	Rental and leasing – movie and video rental	A
541110.00	Attorney/Lawyers – individual and/or firm professional license	A
541211.00	Accountant/CPAs – individual and/or firm professional license	A
541310.00	Architect – individual and/or firm professional license	A
541111.00	Physician – individual and/or firm professional license	A
541210.00	Dentist – individual and/or firm professional license	A
541311.00	Chiropractor – individual and/or firm professional license	A
541320.00	Optometrist – individual and/or firm professional license	A
541330.00	Engineer – individual and/or firm professional license	A
541360.00	Surveyor – individual and/or firm professional license	A
541511.00	Computer Programmer – individual and/or professional firm license	A
541921.00	Photographer – studios, portrait, commercial, services	A
541940.00	Veterinarian – individual and/or firm professional license	A
541990.00	Professional Services Not Elsewhere Classified – scientific, technical	A
551990.00	Management companies – offices, enterprises, regional, corporate	A
561710.00	Exterminating services – exterminating company and its services	A
561720.00	Janitorial firm – janitorial cleaning services – individual or firm	A
561730.00	Landscaping Services -	A
561499.00	Administrative services – answering, employment, office, sec., travel	A
562998.00	Waste management – companies, trucks, septic tanks, landfill, services	A
611699.00	Educational services – technical, computer, sports, services, business	A
621491.00	HMO – medical centers and services	A
621498.00	Outpatient Care Centers – all other types of services	A
621910.00	Ambulance – ambulance company and/or services	A
622110.00	Hospitals – surgical, substance abuse, psychiatric, general care, special	A
623110.00	Nursing care – residential care facility, day care, assisted living	A
623312.00	Nursing Home – care for elderly and continuing care facilities	A

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624110.00	Social assistance – shelters, vocational, child care, abuse, emergency	A
711310.00	Arts and sports – dance, musical, teams, tracks, promoters, agents	A
711310.01	Special Events – promoter or activity – see schedule for rates	L
712110.00	Museums – museums and historical sites, zoos, botanical gardens, parks	A
713110.00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	A
721110.00	Accommodations – hotels, motels and similar facilities	A
721191.00	Accommodations – bed and breakfast inns and services	A
721214.00	Accommodations – trailer parks, RV parks, and travel parks	F
721310.00	Accommodations – rooming houses and boarding houses	A
722212.00	Restaurant – full service restaurant facility	A
722211.00	Restaurant – limited facility or service	A
722410.00	Caterers – and/or mobile food services	A
722410.01	Drinking Establishment – club, lounge, bar or other	H
811118.00	Repairs and maintenance – auto, paint/body, carwash, other vehicular	D
811219.00	Repairs and maintenance – all electronic equipment	A
811412.00	Repairs and maintenance – all appliances, home & garden equipment	A
812199.00	Personal Services –beautician, funerals (State Board Certification Required)	A
812199.02	Personal Services – barber	A
812199.03	Personal Services – hair, skin, diet, nail, tanning	A
812199.01	Fortune Teller or Clairvoyant – individual reader license	M
910001.00	Category for number of – vending machines for all types vending	N
910002.00	Category for number of – pool tables	O
910003.00	Category for number of – amusement devices and/or game	P
920005.00	Category for number of – employees as a basis for calculating license	R
930006.00	Category for number of – square feet used for calculating license amount	S
999111.00	Unclassified miscellaneous business services not elsewhere classified	A
999222.00	Unclassified miscellaneous personal services not elsewhere classified	A
999999.00	Delivery	V
923.00	Administration of human resource programs	
924.00	Administration of Environmental Quality Programs	
925.00	Administration of housing, urban, comm..	
926.00	Administration of Economic programs	
927.00	Space, research, and technology	
928.00	National Security and International Affairs	

2008 TOWN OF FIVE POINTS FEE SCHEDULE

Schedule "A" – General Business Licenses gross receipts are:

A general business license for the privilege to conduct business in the Town of Five Points will be \$15.00, unless otherwise identified in the following schedules.

Schedule "B" – Contractors – Development of Property– If gross receipts are:

This schedule to apply to Contractors and other businesses involved in the "Development of Property"

License Fee: \$100.00 per year Plus an amount equal to 1/8 of 1% (.125%) of gross receipts for the preceding year in excess of \$50,000.

Schedule "C" – Manufacturers:

All manufacturers shall purchase a business privilege license of \$50.00.

Schedule "D" – Motor Vehicle:

441310	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and Accessories	\$100.00
441110	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ... – dealerships and lots	\$100
811118	Repairs and maintenance – auto, paint/body, carwash, other vehicular	\$100

\$1,000 – Junk Dealers, Scrap Dealers, or Junk Yard – related to Motor Vehicles

Each person engaged in the business of selling scrap materials, unusable items, or junk related to motor vehicles

Schedule "E" – Used Merchandise:

\$15 – Business where retail trade is conducted inside a "store front", where the following items are sold: Antique furniture; consignment furniture; used books; other miscellaneous items as defined by municipal official.

\$50 per month – Retail trade conducted in an outside venue in a "flea market" type business

- Any person engaging in the business of providing stall, booths, or spaces for hire to sellers, or persons who sell, trade, exchange, or swap goods, wares or merchandise, in or from such spaces, booths, or stall.
- License shall be paid monthly, in advance to the Town of Five Points.
- All churches and nonprofit organizations shall be exempt from the license herein required.
- Sales by any person of unneeded surplus or discarded clothing, furniture, or household items collected from a single home or family (and which are not purchased or collected for resale) shall be exempt from the license herein (and sales occur no more than 4 times per year, lasting no longer than 2 days).

\$1,000 – Junk Dealers, Scrap Dealers, or Junk Yard

- Each person engaged in the business of selling scrap materials, unusable items, or junk.

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Schedule "F" - Rental, Leasing, etc.

\$15 per month per space for RV, trailers, mobile home or any dwelling that is not a permanent structure

Schedule "G" - Electric Company and Gas Company

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" - Beer, Wine & Liquor AND Bar, Lounge & Drinking Establishment

State of Alabama Code

<u>Classification</u>	<u>Licensing Notes</u>	<u>Amount</u>
040 (Beer On/Off Premise)	312121	100.00
050 (Beer Off Premise Only)	312122	500.00
060 (Table Wine On/Off Premise)	312131	100.00
070 (Table Wine Off Premise Only)	312131	100.00
010 (Lounge Retail Liquor Class I)	312121	100.00
	312131	100.00
	312141	1000.00
011 (Package Store Liquor Class II)	312122	500.00
	312141	1000.00
	312131	100.00
020 (Restaurant Retail Liquor)	312121	100.00
	312141	1000.00
	312131	100.00
032 (Club Liquor Class II)	312121	100.00
	312141	1000.00
	313131	100.00
110 (Wholesale Table Wine & Beer)	312132	1000.00
Distributors License		

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1. In every situation where application is made for beer, lounge –liquor, or package store as provided in this schedule; or any other license to sell any alcoholic beverage within the Town limits of Five Points, Alabama, in addition to other advertising requirements that may be required by law, the applicant shall, at the applicant's own expense, publish in a daily newspaper regularly published in Chambers County, Alabama, an advertisement giving notice of such application. The published notice shall be published for three consecutive days; the first publication must be seven (7) days before the hearing and shall read substantially as follows: "The undersigned has made application to the Town Council of the Town of Five Points for a (Type of License) for the premises located at (street location), Five Points, Alabama. A public hearing will be held by the Town Council of the Town of Five Points, at the Five Points Community House at _____ o'clock p.m. on the ____ day of _____, 200X. Name of Applicant."
2. In addition to the published notice required above, the applicant shall post on the premises where the business or sales is to be conducted, continuously for a period or not less than seven (7) days prior to the consideration of the application by the Town Council of the Town of Five Points, a posted notice of the pending application and public hearing concerning the granting thereof in the manner of form to be supplied by the Town Clerk, when application is first made to the Town for such license. Said notice shall be conspicuously displayed on the front of the building to be clearly visible from the street or side walk adjacent thereto.
3. Applicant shall pay in addition to all other sums that may be required of applicant if said application is approved, a filing fee to the Town in the amount of Fifty Dollars (\$100.00) , and thereafter, shall take such steps as may be necessary to meet all requirements of ordinances, regulations, and statues applicable to the business enterprise and location. When the application shall be communicated to the Town Council of the Town of Five Points, and a day for a hearing shall then be fixed and supplied to the applicant for insertion into the newspaper advertisement for listing in the posted notice.
4. Prior to the public hearing, applicant shall deliver to the Town Clerk of the Town of Five Points certifications of newspaper advertisements showing publication as required by this Section.
5. This section shall not apply to the renewal of any existing license but shall apply to any new licensee or transfer to any new business location. The Town Council of the Town of Five Points will not consider any application in which the applicant has failed to comply with the requirements as enumerated herein or is otherwise require by law.

Drinking Establishment –

Club, lounge, bar or other drinking establishment Classification: 722410 \$5,000.00

Any holder of any beverage license, including but not limited to licenses for the retail on-premises sale of beer, wine or liquor, who desires to permit dancing in said licensed place, shall first take out and pay for a dancing license or cabaret license as defined herein, which license shall be issued subject to the following conditions, and shall be in addition to any other license, and shall not be prorated.

Any license granted as provided here shall be subjected to the following conditions which licensee shall agree to in applying for such license:

- a) Dancing pursuant to the license shall be so conducted, supervised, and controlled to prevent rowdiness or breaches of peace.
- b) B) That the license to conduct dancing in any place may be temporarily suspended at any time by the Public Safety Officer is such action in his judgment, is necessary to maintain order or prevent breaches of the peace.
- c) That the Town, at any time and for cause, may revoke or suspend for a period of time said license by resolution of the Town Council on a finding that the premises or dancing therein is not properly supervised and controlled, or that such dancing has been conducted in a manner to cause a breach of the peach, or for any other good cause.
- d) After notice of such revocation or suspension, it shall be unlawful to permit further dancing in such establishment pending the expiration of such suspension or the issuance of a new license under this section for the next license year.

Schedule "I" - Peddlers

Daily Rate issued for single day sales activity \$50.00

Schedule "J" - Taxi Cabs & Limousines

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

Each taxi cab or limousine \$ 50.00 each vehicle

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Schedule "K" - Telephones & Telecommunications

[each city or town must apply Code of Alabama 11-51-128 for telephones

and establish other rates and/or schedules for various other telecommunications businesses]

Schedule "L" - Special Events Licenses

\$100.00 - Each person, other than religious, charitable, or educational organizations, engaged in any type of entertainment, not otherwise provided for, including, but not limited to boxing, wrestling, rodeos, sports events, races, museums, lectures, concerts, or other shows or performances where charges are made.

\$15.00 - Where dealers, artisans, craftsmen, and similar types display and sell their goods, wares, or merchandise to the general public. It is the responsibility of the sponsoring person, group organization, or agency to purchase license

Schedule "M" - Fortune Tellers

Annual license rate is \$ 1,000.00

Schedule "N" - Vending Machines

In addition to the license thereto, there shall be a fee for each machine and the cost for operation of each machine shall be according to the following table:

Each machine vending any type merchandise or product \$ 20.00 per machine

Schedule "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a fee for each machine and the cost for operation of each machine shall be according to the following table:

For each pool table \$100.00 per table

Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a fee for each machine and the cost of privilege of each machine shall be according to the following table:

Each game machine solely for amusement where not prohibited by law, including but not limited to, video games, electronic games, and other game machines not otherwise provided for \$100.00 per machine

No fee due for existing machines as of 01/01/06.
Applicable to machines installed after 01/01/2006.

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Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a fee for each piece of equipment and the cost shall be according to the following table:

Each buses, trucks or other equipment \$ 50.00 per decal

Schedule "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people.....	100.00
R-2	Where personnel are from 3 to 5 people.....	250.00
R-3	Where personnel are from 6 to 10 people.....	400.00
R-4	Where personnel are from 11 to 20 people.....	550.00
R-5	Where personnel are from 21 to 50 people.....	700.00
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

Schedule "S" - Square Feet

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

Schedule "U" - Banks / Savings & Loans

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

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Schedule "V" - Delivery License

The rate for the delivery license is established in Section 21 and is: \$7.50

SECTION 21. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$7.50 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business 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 (\$75,000) limitation described in the preceding section 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.

- (b) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

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- (c) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (d) The purchase of a delivery license 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 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.