

## 2008 FYFFE BUSINESS LICENSE FEE SCHEDULE

\*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

| <u>CODE</u> | <u>DESCRIPTION</u>                                                                                                                                                                                                                                                                                                                                                                                                      | <u>FEE OR CLASS</u>                                                                              |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| 111000      | Farming and Crop Production – agriculture, crop production, nursery, fruit, growers                                                                                                                                                                                                                                                                                                                                     | G                                                                                                |
| 113000      | Forestry – logging, forestry, timber track operations, timber mgt                                                                                                                                                                                                                                                                                                                                                       | G                                                                                                |
| 114000      | Fishing & hunting – hunting and trapping, finfish, shellfish, supplies                                                                                                                                                                                                                                                                                                                                                  | G                                                                                                |
| 115000      | Agriculture support – cotton gins, farm mgt, post-harvest activities                                                                                                                                                                                                                                                                                                                                                    | 100.00                                                                                           |
| 221122      | Utilities – <u>electric power or light company</u> (3% of gross income in the City of Fyffe during the previous year.)                                                                                                                                                                                                                                                                                                  | State Regulated                                                                                  |
| 221210      | Utilities – <u>natural gas company</u> (3% of gross income in the Town of Fyffe during the previous year.)                                                                                                                                                                                                                                                                                                              | State Regulated                                                                                  |
| 221300      | Utilities – <u>Water, Sewage, and Other</u> (3% of gross income in the Town of Fyffe during the previous year.)                                                                                                                                                                                                                                                                                                         | State Regulated                                                                                  |
| 236000      | Contractors – General Contractor: Each person, firm or corporation which, for a fixed price, commission, fee or wage, undertakes to construct or superintend or engage in the construction, alteration, maintenance, repair, rehabilitation, remediation, reclamation, or demolition of any building, highway, sewer, structure, site <b>MUST HAVE VALID LICENSE ISSUED BY HOME BUILDERS LICENSURE BOARD OF ALABAMA</b> | 150.00                                                                                           |
| 236115      | Contractors-residential home builders <b>MUST HAVE VALID LICENSE ISSUED BY HOME BUILDERS LICENSURE BOARD OF ALABAMA.</b>                                                                                                                                                                                                                                                                                                | 150.00                                                                                           |
| 237110      | Contractors- Water and Sewer Line and related structures construction                                                                                                                                                                                                                                                                                                                                                   | 150.00                                                                                           |
| 237290      | Contractors – <u>specialty trade</u> – building equipment & mechanical install                                                                                                                                                                                                                                                                                                                                          | 1 employee 100.00<br>2-10 employees 110.00<br>11-15 employees 120.00<br>16 plus employees 130.00 |
| 237310      | Contractors – <u>heavy construction</u> , highway, bridge, street                                                                                                                                                                                                                                                                                                                                                       | 175.00                                                                                           |
| 238110      | Contractors – <u>specialty trade</u> – concrete contractors                                                                                                                                                                                                                                                                                                                                                             | 1 employee 100.00<br>2-10 employees 110.00<br>11-15 employees 120.00<br>16 plus employees 130.00 |
| 238120      | Contractors – <u>specialty trade</u> – structural steel erection                                                                                                                                                                                                                                                                                                                                                        | 1 employee 100.00<br>2-10 employees 110.00<br>11-15 employees 120.00<br>16 plus employees 130.00 |
| 238140      | Contractors – <u>specialty trade</u> – masonry and stone contractors                                                                                                                                                                                                                                                                                                                                                    | 1 employee 100.00<br>2-10 employees 110.00<br>11-15 employees 120.00<br>16 plus employees 130.00 |

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|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------|
| 238150 | Contractors – <u>specialty trade</u> – glass and glazing contractors                                                                                          | 1 employee        | 100.00 |
|        |                                                                                                                                                               | 2-10 employees    | 110.00 |
|        |                                                                                                                                                               | 11-15 employees   | 120.00 |
|        |                                                                                                                                                               | 16 plus employees | 130.00 |
| 238160 | Contractors – <u>specialty trade</u> – roofing, siding & sheet metal                                                                                          | 1 employee        | 100.00 |
|        |                                                                                                                                                               | 2-10 employees    | 110.00 |
|        |                                                                                                                                                               | 11-15 employees   | 120.00 |
|        |                                                                                                                                                               | 16 plus employees | 130.00 |
| 238170 | Contractors- <u>specialty trade</u> - siding & sheet metal                                                                                                    | 1 employee        | 100.00 |
|        |                                                                                                                                                               | 2-10 employees    | 110.00 |
|        |                                                                                                                                                               | 11-15 employees   | 120.00 |
|        |                                                                                                                                                               | 16 plus employees | 130.00 |
| 238210 | Contractors – <u>specialty trade</u> – electrical contractors                                                                                                 | 1 employee        | 100.00 |
|        |                                                                                                                                                               | 2-10 employees    | 110.00 |
|        |                                                                                                                                                               | 11-15 employees   | 120.00 |
|        |                                                                                                                                                               | 16 plus employees | 130.00 |
| 238220 | Contractors – <u>specialty trade</u> – heating, ventilation & air conditioning <b>MUST BE LICENSED BY THE AL. STATE BOARD OF HEATING AND AIR CONDITIONING</b> | 150.00            |        |
| 238221 | Contractors – plumbing and gas fitters <b>MUST BE LICENSED BY THE AL. PLUMBERS AND GAS FITTERS BOARD</b>                                                      | 150.00            |        |
| 238310 | Contractors – <u>specialty trade</u> – drywall, acoustical & insulation                                                                                       | 1 employee        | 100.00 |
|        |                                                                                                                                                               | 2-10 employees    | 110.00 |
|        |                                                                                                                                                               | 11-15 employees   | 120.00 |
|        |                                                                                                                                                               | 16 plus employees | 130.00 |
| 238320 | Contractors – <u>specialty trade</u> – painting and wall covering                                                                                             | 1 employee        | 100.00 |
|        |                                                                                                                                                               | 2-10 employees    | 110.00 |
|        |                                                                                                                                                               | 11-15 employees   | 120.00 |
|        |                                                                                                                                                               | 16 plus employees | 130.00 |
| 238330 | 238330-Contractors- <u>specialty trade</u> – floor coverings/all types                                                                                        | 1 employee        | 100.00 |
|        |                                                                                                                                                               | 2-10 employees    | 110.00 |
|        |                                                                                                                                                               | 11-15 employees   | 120.00 |
|        |                                                                                                                                                               | 16 plus employees | 130.00 |
| 238340 | Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic                                                                                        | 1 employee        | 100.00 |
|        |                                                                                                                                                               | 2-10 employees    | 110.00 |
|        |                                                                                                                                                               | 11-15 employees   | 120.00 |
|        |                                                                                                                                                               | 16 plus employees | 130.00 |
| 238350 | Contractors – <u>specialty trade</u> – carpentry contractors                                                                                                  | 1 employee        | 100.00 |
|        |                                                                                                                                                               | 2-10 employees    | 110.00 |
|        |                                                                                                                                                               | 11-15 employees   | 120.00 |
|        |                                                                                                                                                               | 16 plus employees | 130.00 |
| 238910 | Contractors – excavation, demolition, blasting and site development                                                                                           | 1 employee        | 100.00 |
|        |                                                                                                                                                               | 2-10 employees    | 110.00 |
|        |                                                                                                                                                               | 11-15 employees   | 120.00 |

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|        |                                                                                                                                                      | 16 plus employees | 130.00 |
| 238990 | Contractors – non-general & non-heavy, sign installer, house moving, mobile home set-up, swimming pool installation, billboard erection, crane, etc. | 1 employee        | 100.00 |
|        |                                                                                                                                                      | 2-10 employees    | 110.00 |
|        |                                                                                                                                                      | 11-15 employees   | 120.00 |
|        |                                                                                                                                                      | 16 plus employees | 130.00 |
| 311000 | Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing                                                                            | M                 |        |
| 312000 | Beverage mfg – all types of soft drinks, bottled water, breweries, ice                                                                               | M                 |        |
| 313000 | Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills                                                                                | M                 |        |
| 314000 | Other mfg – mill operations not covered in 313, rugs, linen, curtains                                                                                | M                 |        |
| 315000 | Apparel mfg – women, men, children, hosiery, lingerie outerwear accessories                                                                          | M                 |        |
| 316000 | Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear                                                            | M                 |        |
| 321000 | Wood mfg – sawmills, wood preservation, veneer, trusses, millwork                                                                                    | M                 |        |
| 322000 | Paper mfg – pulp, paper, and converted products, stationary, tubes, cores                                                                            | M                 |        |
| 323000 | Printing – screen, quick, digital, books, lithographic, handbills, comm.                                                                             | M                 |        |
| 324000 | Petroleum and coal mfg – asphalt, grease, roofing, paving products                                                                                   | M                 |        |
| 325000 | Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin                                                                                | M                 |        |
| 326000 | Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film                                                                         | M                 |        |
| 327000 | Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile                                                                           | M                 |        |
| 331000 | Primary metal mfg – iron, steel, aluminum, wire, copper, foundries                                                                                   | M                 |        |
| 332000 | Machine Shop – cutlery, structural, ornamental                                                                                                       | G                 |        |
| 333000 | Machinery mfg – office machinery, industrial, engines, farm, HVAC                                                                                    | M                 |        |
| 334000 | Computer & electronic mfg – audio, video, circuit boards, peripherals                                                                                | M                 |        |
| 335000 | Appliance mfg – small appliance, lighting, electrical, battery, freezer                                                                              | M                 |        |
| 336000 | Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle                                                                 | M                 |        |
| 337000 | Furniture mfg – cabinets, office, household, beds, kitchen                                                                                           | M                 |        |
| 339000 | Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other                                            | M                 |        |
| 421100 | Wholesale trade – <u> durable</u> , machinery, equipment, furniture                                                                                  | G                 |        |
| 422200 | Gasoline, Butane, Propane, Petroleum                                                                                                                 | G                 |        |
| 422300 | Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy                                                                     | G                 |        |
| 423930 | Junk Yards, Junk Dealers, Car Crushing Yards, Scrap Metal Dealers and Auto Salvage Yards                                                             | 125.00            |        |

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| 424000 | Merchant Wholesalers, Non-Durable Goods                                                                   | G                                                      |
| 441110 | New Car Dealers-dealerships and lots                                                                      | G                                                      |
| 441120 | Used Car Dealers- dealerships and lots                                                                    | G                                                      |
| 441210 | Recreational Vehicle Dealers (RV Sales)                                                                   | G                                                      |
| 441220 | Motorcycle, Boat, and Other Motor Vehicles Dealers                                                        | G                                                      |
| 441300 | Automotive Parts, Accessories, and Tire Stores                                                            | G                                                      |
| 442110 | Furniture Stores                                                                                          | G                                                      |
| 442210 | Floor Covering Stores                                                                                     | G                                                      |
| 442299 | All Other Home Furnishing Stores                                                                          | G                                                      |
| 443110 | Electronic & appliance store – household, radio, television                                               | G                                                      |
| 443120 | Computer and Software Store                                                                               | G                                                      |
| 443130 | Camera and Photographic Supply Store                                                                      | G                                                      |
| 444110 | Home Centers (Building Material, Supplies, Paint, and Wallpaper)                                          | G                                                      |
| 444130 | Hardware Store                                                                                            | G                                                      |
| 444190 | Electrical and Plumbing Supply                                                                            | G                                                      |
| 444200 | Lawn & Garden Equip., Supplies, Outdoor Power Equipment                                                   | G                                                      |
| 444220 | Nursery, Garden Center, and Farm Supply, Feed Stores                                                      | G                                                      |
| 445110 | Supermarkets and other grocery (except convenience)stores                                                 | G                                                      |
| 445120 | Convenience Stores                                                                                        | G                                                      |
| 445200 | Specialty Food Store-Meat, Fish, Seafood                                                                  | G                                                      |
| 445230 | Fruit/Vegetable Market (permanent location)                                                               | 100.00                                                 |
| 446110 | Pharmacy and Drug Store                                                                                   | G                                                      |
| 446120 | Cosmetics, beauty supplies, and perfume stores                                                            | G                                                      |
| 446130 | Oculists, Lens Grinder, Eye Glass Shop                                                                    | G                                                      |
| 446199 | All Other Health and Personal Care Stores                                                                 | G                                                      |
| 447190 | Gasoline Retail - selling gasoline with or without convenience stores                                     | FIRST GAS PUMP 35.00<br>EACH ADDITIONAL GAS PUMP 15.00 |
| 448100 | Clothing & Accessories-men, women, children, infant-Clothing & accessories – men, women, children, infant | G                                                      |
| 448210 | Shoe Store                                                                                                | G                                                      |
| 448300 | Jewelry, Luggage, or Leather Store                                                                        | G                                                      |
| 451110 | Sporting goods, hobbies, toy, fish, gun, games, musical int.                                              | G                                                      |
| 451130 | Sewing, Needlework, and Piece Good Store                                                                  | G                                                      |
| 451200 | Books, Periodicals, Music, Pre-recorded tapes, cd's, & record stores                                      | G                                                      |
| 451212 | News Dealers and Newsstands                                                                               | G                                                      |
| 452000 | General merchandise stores – department, warehouse clubs, superstores                                     | G                                                      |
| 453310 | Used Merchandise Stores – books, misc., consignment                                                       | 75.00                                                  |
| 453000 | Flea Markets/ Trade Day                                                                                   | Base Fee 50.00<br>Per Vendor 5.00                      |
| 453100 | Florist, Gift, Novelty, Pet, Art                                                                          | G                                                      |
| 453101 | Tobacco (cigarettes, cigars, etc. sold in retail stores)                                                  | 25.00                                                  |

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| 453210    | Office Supply, and Stationary Stores                                                                                                                              | G                                                  |
| 453930    | Mobile Home Dealers                                                                                                                                               | G                                                  |
| 453993    | Auction Houses (general merchandise)                                                                                                                              | per day 35.00<br>per week 75.00<br>per year 150.00 |
| 453994    | Trophy (including awards and plaques) shops                                                                                                                       | G                                                  |
| 453995    | Swimming Pool Supplies and Hot Tub                                                                                                                                | G                                                  |
| 453996    | Flower shops, artificial or dried (decoration flowers)                                                                                                            | 100.00                                             |
| 453997    | Fireworks                                                                                                                                                         | 100.00                                             |
| 453998    | Monument Dealers/Cemetery (Burial Marker, headstones, vaults)                                                                                                     | G                                                  |
| 454210    | Vending Machine Operators                                                                                                                                         | 100.00                                             |
| 454390    | Direct Selling, Mail Order                                                                                                                                        | 100.00                                             |
| 454391    | Fruit/Vegetable (temporary location)-selling retail on streets                                                                                                    | per day 15.00                                      |
| 454392    | Fruit/Vegetable Dealers (if not raised by seller) selling to merchants                                                                                            | 35.00                                              |
| 454000    | – Peddlers License / Local Peddler                                                                                                                                | I                                                  |
| 484000    | Truck transportation – local, long-distance, freight, moving, and storage                                                                                         | 150.00                                             |
| 484110    | General Freight Trucking LOCAL                                                                                                                                    | 150.00                                             |
| 484121    | General Freight Trucking LONG DISTANCE                                                                                                                            | 150.00                                             |
| 484210    | Furniture Moving, Trucking Used Household and or Office Goods Moving                                                                                              | 125.00                                             |
| 484000.01 | Truck transportation – terminal – state regulated                                                                                                                 | 37-3-33                                            |
| 485510    | Charter Bus                                                                                                                                                       | 125.00                                             |
| 485310    | Taxi Service-                                                                                                                                                     | first 100.00<br>Each additional 25.00              |
| 485320    | Limo Service                                                                                                                                                      | first 100.00<br>Each additional 25.00              |
| 485999    | All Other Passenger and Ground Transportation                                                                                                                     |                                                    |
| 488410    | Wrecker/Towing Service-must comply with state laws and ins.                                                                                                       | 100.00                                             |
| 492000    | Couriers- couriers and local messengers, services, local delivery services<br>Couriers – couriers and local messengers, services, local <u>delivery</u> services, | 100.00                                             |
| 493110    | General Warehousing and Storage- distribution, household, refrigeration, special                                                                                  | S                                                  |
| 511110    | Newspaper Publishers                                                                                                                                              | G                                                  |
| 511199    | All Other Publishers- book, periodical, databases, software                                                                                                       | 100.00                                             |
| 512131    | Motion Picture Theatres (Except Drive Ins)                                                                                                                        | 150.00                                             |
| 512132    | Drive in Motion Picture Theatre                                                                                                                                   | 150.00                                             |
| 512240    | Sound Studio Recording Studio                                                                                                                                     | 100.00                                             |

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|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 515112 | Radio Station                                                                                                                                                                  | A. Do not exceed \$200,000<br>100.00<br>B.\$200,000 to \$500,000<br>150.00<br>C. Exceeds \$500,000<br>225.00 |
| 515120 | Television Broadcasting                                                                                                                                                        | A. Do not exceed \$200,000<br>100.00<br>B.\$200,000 to \$500,000<br>150.00<br>C. Exceeds \$500,000<br>225.00 |
| 515210 | Cable and Other Subscription Programming                                                                                                                                       | 100.00                                                                                                       |
| 517110 | Telecommunications – telephone local per 11-51-128                                                                                                                             | T                                                                                                            |
| 517111 | Telecommunications – telephone long distance per 11-51-128                                                                                                                     | T                                                                                                            |
| 517211 | Telecommunications- Paging                                                                                                                                                     | T                                                                                                            |
| 517212 | Telecommunications – cellular and other wireless                                                                                                                               | T                                                                                                            |
| 517310 | Telecommunications – resellers of service (phone cards, etc.)                                                                                                                  | T                                                                                                            |
| 519000 | Information services and data processing – providing, storing, processing, access to information                                                                               | 100.00                                                                                                       |
| 522110 | Bank Main Office – not branch location or ATM                                                                                                                                  | 200.00                                                                                                       |
| 522111 | Bank Branch or ATM – not main office of bank                                                                                                                                   | 10.00                                                                                                        |
| 522120 | Savings and Loans – not branch location or ATM                                                                                                                                 | 125.00                                                                                                       |
| 522121 | S&L Branch or ATM – not main office of S&L                                                                                                                                     | 10.00                                                                                                        |
| 522298 | Pawn Shop – whether title pawn or merchandise                                                                                                                                  | 125.00                                                                                                       |
| 522390 | Check Cashing – companies and activities related to credit and mediation                                                                                                       | G                                                                                                            |
| 523110 | Securities, commodity – brokerage, portfolio, investment, other financial services                                                                                             | G                                                                                                            |
| 524210 | Insurance Company and/or its agents – casualty, fire, and/or marine premiums                                                                                                   | 11-51-120/123                                                                                                |
| 524114 | Insurance Company and/or its agents – health, allied and all other premiums                                                                                                    | 11-51-120/123                                                                                                |
| 524298 | Agent Office – administration of third parties, pension funds, annuities, etc                                                                                                  | 125.00                                                                                                       |
| 525000 | 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 | 125.00                                                                                                       |
| 531190 | Trailer /Mobile Home Parks                                                                                                                                                     | Two trailer spaces 100.00<br>Each additional trailer 20.00                                                   |
| 531210 | Estate – offices, agents, brokers, management, appraisers within the Town limits of Fyffe                                                                                      | G                                                                                                            |
| 532112 | Rental and leasing services- Passenger Car Leasing                                                                                                                             | G                                                                                                            |
| 532120 | Rental and leasing services -Truck, Utility Trailer, and RV                                                                                                                    | G                                                                                                            |

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|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| 532220 | Rental and leasing services- Formal Wear and Costume Rental                                                                                                                                                                                                                                                                                                                                                           | G                                                      |
| 532310 | Rental and leasing services- General Rental Centers                                                                                                                                                                                                                                                                                                                                                                   | G                                                      |
| 532420 | Rental and leasing services- Office Machinery and Equip. Rental                                                                                                                                                                                                                                                                                                                                                       | G                                                      |
| 532490 | Rental and leasing services- Other Commercial & Ind. Machinery and Equip. Rental and Leasing                                                                                                                                                                                                                                                                                                                          | G                                                      |
| 532491 | Telecommunication Towers-Any person firm or corp. that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed. | 500.00                                                 |
| 532210 | Rental and leasing – movie and video rental                                                                                                                                                                                                                                                                                                                                                                           | G                                                      |
| 541110 | Attorney/Lawyers – individual and/or firm professional license                                                                                                                                                                                                                                                                                                                                                        | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541191 | Abstractor                                                                                                                                                                                                                                                                                                                                                                                                            | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541221 | Accountant/CPAs, Tax Preparer, Bookkeeping and Payroll Services–individual and/or firm professional license                                                                                                                                                                                                                                                                                                           | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541310 | Architect – individual and/or firm professional license                                                                                                                                                                                                                                                                                                                                                               | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541410 | Interior Decorators and Designers, and Color Consultants                                                                                                                                                                                                                                                                                                                                                              | 125.00                                                 |
| 541621 | Physician – individual and/or firm professional license                                                                                                                                                                                                                                                                                                                                                               | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541622 | Dentist – individual and/or firm professional license                                                                                                                                                                                                                                                                                                                                                                 | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541623 | Chiropractor – individual and/or firm professional license                                                                                                                                                                                                                                                                                                                                                            | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541624 | Optometrist – individual and/or firm professional license                                                                                                                                                                                                                                                                                                                                                             | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541330 | Engineer – individual and/or firm professional license                                                                                                                                                                                                                                                                                                                                                                | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541340 | Drafting Services                                                                                                                                                                                                                                                                                                                                                                                                     | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541350 | Building / Home Inspection Services                                                                                                                                                                                                                                                                                                                                                                                   | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541370 | Surveyor & Mapping – individual and/or firm professional license                                                                                                                                                                                                                                                                                                                                                      | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541511 | Computer Programmer – individual and/or professional firm license                                                                                                                                                                                                                                                                                                                                                     | 100.00                                                 |
| 541519 | Other Computer Related Services-Installers                                                                                                                                                                                                                                                                                                                                                                            | 100.00                                                 |
| 541810 | Advertising Agencies                                                                                                                                                                                                                                                                                                                                                                                                  | 100.00                                                 |
| 541850 | Display Advertising                                                                                                                                                                                                                                                                                                                                                                                                   | 100.00                                                 |
| 541860 | Direct Mail Advertising                                                                                                                                                                                                                                                                                                                                                                                               | 100.00                                                 |
| 541921 | Photographer – studios, portrait, services                                                                                                                                                                                                                                                                                                                                                                            | 100.00                                                 |

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| 541922 | Commercial Photography                                                                                                                                                                                                                                                                                                       | 150.00                                                 |
| 541930 | Translation and Interpretation Services                                                                                                                                                                                                                                                                                      | 100.00                                                 |
| 541940 | Veterinarian – individual and/or firm professional license                                                                                                                                                                                                                                                                   | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
| 541990 | <u>Professional</u> Services Not Elsewhere Classified – scientific, technical,                                                                                                                                                                                                                                               | Less than 50,000.00 - 175.00<br>Over 50,000.00- 350.00 |
|        | Each of the above-specified professions must hold a valid license or certificate to practice his or her profession within the State of Alabama, and shall be a member in good standing with the appropriate professional governing body established by the Code of Alabama for their profession within the State of Alabama. |                                                        |
| 551000 | Management companies – offices, enterprises, regional, corporate                                                                                                                                                                                                                                                             | G                                                      |
| 561440 | Tax collection services on a contract or fee basis                                                                                                                                                                                                                                                                           | 100.00                                                 |
| 561492 | Court Reporter / Stenographer                                                                                                                                                                                                                                                                                                | 100.00                                                 |
| 561611 | Detective Agency, investigative service, patrol, security or guard service: Each person, firm or corp. engaged in the businesses or trades of the type listed in this category shall be approved by the Chief of Police of the Town of Fyffe prior to obtaining a town license.                                              | 125.00                                                 |
| 561622 | Locksmiths- Any person firm or corp. engaged in the business of installing, Removing, or replacing integral locks, setting or resetting tumblers for combination locks in residential or commercial- <b>Must be certified by The Alabama Electronic Security Board.</b>                                                      | 125.00                                                 |
| 562623 | Automobile Locksmiths Does <u>Not</u> require certification.                                                                                                                                                                                                                                                                 | 100.00                                                 |
| 561710 | Exterminating services – exterminating company, pest control                                                                                                                                                                                                                                                                 | 100.00                                                 |
| 561720 | Janitorial firm – janitorial cleaning services – individual or firm                                                                                                                                                                                                                                                          | 100.00                                                 |
| 561730 | Landscaping Services –MUST HAVE CERTIFICATION FROM DEPARTMENT OF AGRICULTURE                                                                                                                                                                                                                                                 | Less than 50,000.00 175.00<br>Over 50,000.00 350.00    |
| 561731 | Lawn Maintenance- Mowing, Trimming, Fertilization, etc. in the routine Maintenance of lawns or yards if the gross annual receipts from such Occupation-                                                                                                                                                                      | exceeds \$10,000 100.00<br>Under \$10,000 50.00        |
| 561000 | Administrative services – answering, employment, office, sec., travel                                                                                                                                                                                                                                                        | 100.00                                                 |
| 561990 | Auctioneer                                                                                                                                                                                                                                                                                                                   | 100.00                                                 |
| 562219 | Waste management-Garbage Pick-up, Collection Services                                                                                                                                                                                                                                                                        | 500.00                                                 |
| 562991 | Septic Tank Pumping, Cleaning Services, Installation, Portable Toilets- <b>MUST HAVE VALID LICENSE ISSUED BY THE AL ON-SITE WASTE WATER BOARD OF ALABAMA.</b>                                                                                                                                                                | 100.00                                                 |
| 562212 | Landfills, Garbage Dumps, Sludge Disposal, Trash                                                                                                                                                                                                                                                                             | G                                                      |
| 611000 | Educational services – technical, computer, sports, services, business                                                                                                                                                                                                                                                       | 100.00                                                 |
| 611610 | Dance Studios                                                                                                                                                                                                                                                                                                                | 100.00                                                 |
| 621491 | HMO – medical centers, clinics and services                                                                                                                                                                                                                                                                                  | G                                                      |
| 621340 | Outpatient Care Centers – all other types of services                                                                                                                                                                                                                                                                        | G                                                      |
| 621610 | Home Healthcare Services                                                                                                                                                                                                                                                                                                     | G                                                      |



## 2008 FYFFE BUSINESS LICENSE FEE SCHEDULE

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|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |       |               |        |                |        |                |        |            |        |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------|---------------|--------|----------------|--------|----------------|--------|------------|--------|
| 621910         | Ambulance – ambulance company and/or services                                                                                                                                                                                                                                                                                                                                                                                                                                                   | G                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |              |       |               |        |                |        |                |        |            |        |
| 622110         | Hospitals – surgical, substance abuse, psychiatric, general care, special                                                                                                                                                                                                                                                                                                                                                                                                                       | 425.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 623110         | Nursing Home – care for elderly and continuing care facilities<br>425.00                                                                                                                                                                                                                                                                                                                                                                                                                        | 425.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 623220         | Residential Mental Health and Substance Abuse Facilities                                                                                                                                                                                                                                                                                                                                                                                                                                        | 200.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 623312         | Homes for the Elderly                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 425.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 624110         | Child and Youth Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 624120         | Services for the Elderly and Persons with Disabilities                                                                                                                                                                                                                                                                                                                                                                                                                                          | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 624210         | Community Food Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 624230         | Emergency and Other Relief Services                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 624310         | Vocational Rehabilitation Services                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 624410         | Child care (Daycare) - Anyone keeping unrelated children (1) must be permitted by the Alabama Department of Human Resources according to state law under the Child Care Act of 1971, amended 1988, Section 38-7, (2) must be licensed by the State of Alabama. Facilities must be inspected by the Town of Fyffe for compliance with applicable building, fire and life safety codes, and the site location must be approved by the Planning Commission of the Town of Fyffe for proper zoning: | <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">1-6 children</td> <td style="text-align: right;">75.00</td> </tr> <tr> <td>7-12 children</td> <td style="text-align: right;">125.00</td> </tr> <tr> <td>13-18 children</td> <td style="text-align: right;">175.00</td> </tr> <tr> <td>19-24 children</td> <td style="text-align: right;">225.00</td> </tr> <tr> <td>25 or more</td> <td style="text-align: right;">275.00</td> </tr> </table> | 1-6 children | 75.00 | 7-12 children | 125.00 | 13-18 children | 175.00 | 19-24 children | 225.00 | 25 or more | 275.00 |
| 1-6 children   | 75.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |       |               |        |                |        |                |        |            |        |
| 7-12 children  | 125.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |       |               |        |                |        |                |        |            |        |
| 13-18 children | 175.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |       |               |        |                |        |                |        |            |        |
| 19-24 children | 225.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |       |               |        |                |        |                |        |            |        |
| 25 or more     | 275.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |       |               |        |                |        |                |        |            |        |
| 711000         | Performing Arts, Spectator Sports & Special Events – musical, teams, tracks, promoters, agents                                                                                                                                                                                                                                                                                                                                                                                                  | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 711120         | Dance Companies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 711190         | Circuses, Carnivals, Street Fairs                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 150.00 per day<br>300.00 maximum                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |       |               |        |                |        |                |        |            |        |
| 711310         | Rodeo with facilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 711320         | Rodeo without facilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 150.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 712000         | Museums – museums and historical sites, zoos, botanical gardens, parks                                                                                                                                                                                                                                                                                                                                                                                                                          | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 713120         | Amusement Arcades-Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the Town of Fyffe shall seek prior approval from the Town Council. This fee shall be considered for the general operating license, additional license fees are levied for each machine.                                                                                                                                                                            | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 713910         | Golf courses and Country Clubs                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 713940         | Fitness Centers, Health Spas, , Skating Rink, Gymnasium                                                                                                                                                                                                                                                                                                                                                                                                                                         | 150.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 713950         | Bowling Centers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | First Alley 75.00<br>Each Additional Alley 15.00                                                                                                                                                                                                                                                                                                                                                                                                                      |              |       |               |        |                |        |                |        |            |        |
| 713990         | Carpet/Putt Putt Golf                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 713991         | Driving, Practice Range                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 713992         | Dance Halls                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 200.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 713993         | Riding Clubs, recreational                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 713994         | Go-cart, racetracks                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |
| 721110         | Hotels, Motels and Similar Facilities                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 250.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |       |               |        |                |        |                |        |            |        |

## 2008 FYFFE BUSINESS LICENSE FEE SCHEDULE

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|        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                            |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| 721191 | Bed and Breakfast Inns and Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 200.00                                                     |
| 721211 | RV Parks, and Travel Parks (must comply with requirements of the Zoning Ordinance of Fyffe)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Two trailer spaces 100.00<br>Each additional trailer 20.00 |
| 721310 | Rooming Houses and Boarding Houses 100.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 100.00                                                     |
| 722211 | Restaurant – limited facility or service, drive in, fast food, pizzerias, Carry out, sandwich shops. Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, or place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the Town, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the town, or outside the town. | R                                                          |
| 722212 | Restaurant - full service restaurant facility. Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, or place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the City, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the town, or outside the town.                                                       | R                                                          |
| 722213 | Snack and Non-Alcoholic Beverage Bars (lunch stands)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 100.00                                                     |
| 722320 | Caterers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 100.00                                                     |
| 722330 | Mobile Food Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 100.00                                                     |
| 811121 | Automotive body, paint, and interior repair and maintenance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 125.00                                                     |
| 811122 | Automotive glass replacement shops                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 125.00                                                     |
| 811192 | Car Wash, Detailing, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 125.00                                                     |
| 811198 | All other automotive repair and maintenance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 125.00                                                     |
| 811191 | Automotive oil change and lubrication shops                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 125.00                                                     |
| 811211 | Consumer Electronic Repair and Maintenance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 125.00                                                     |
| 811411 | Home and Garden Equipment Repair and Maintenance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 125.00                                                     |
| 812191 | Diet Centers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 100.00                                                     |
| 812111 | Barber Shops- Must hold appropriate license or certification issued by The Alabama Board of Cosmetology                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | first chair 75.00<br>Each additional chair 25.00           |
| 812112 | Beauty Shops – Must hold appropriate license or certification issued by The Alabama Board of Cosmetology                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | first chair 75.00<br>Each additional chair 25.00           |
| 812113 | Nail Salon                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | G                                                          |
| 812210 | Funeral Homes and Funeral Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 250.00                                                     |

## 2008 FYFFE BUSINESS LICENSE FEE SCHEDULE

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|        |                                                                                                                                                                                                                                                |                                              |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 812197 | Tanning Beds/Salon                                                                                                                                                                                                                             | First Bed 30.00<br>Each Additional Bed 10.00 |
| 812198 | Electrolysis                                                                                                                                                                                                                                   | 100.00                                       |
| 812199 | Tattoo and Body Piercing                                                                                                                                                                                                                       | 200.00                                       |
| 812220 | Cemeteries and Crematories                                                                                                                                                                                                                     | 200.00                                       |
| 812310 | Coin Operated Laundries and Drycleaners                                                                                                                                                                                                        | 100.00                                       |
| 812320 | Dry-Cleaning and Laundry Services (Except Coin Operated)                                                                                                                                                                                       | G                                            |
| 812331 | Linen Supply                                                                                                                                                                                                                                   | G                                            |
| 812332 | Industrial Launderers-uniform rental                                                                                                                                                                                                           | G                                            |
| 812910 | Kennel - Pet Care (except veterinary) services                                                                                                                                                                                                 | 125.00                                       |
| 812921 | Photofinishing Laboratories (except One-Hour)                                                                                                                                                                                                  | 100.00                                       |
| 812990 | Bail Bonding Services 200.00                                                                                                                                                                                                                   | 200.00                                       |
| 812991 | Personal Services-fortune telling, psychic, astrology and palm reading- 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 rate becomes the minimum thereafter. | 1000.00                                      |
| 812992 | Personal Services Pay-Telephone Equipment Concession Operators                                                                                                                                                                                 | 100.00                                       |
| 812993 | Personal Services-House Sitting Services                                                                                                                                                                                                       | 100.00                                       |
| 812994 | Personal Services-Personal Fitness Trainer                                                                                                                                                                                                     | 100.00                                       |
| 812995 | Personal Services-Wedding Chapels (except churches)                                                                                                                                                                                            | 100.00                                       |
| 812996 | Personal Services-Wedding Planning Services                                                                                                                                                                                                    | 100.00                                       |
| 910100 | Category for number of – vending machines for all types vending-                                                                                                                                                                               | Each Machine 10.00                           |
| 910200 | Category for number of – pool tables                                                                                                                                                                                                           | Per Table 150.00                             |
| 910300 | Category for number of – amusement devices and/or games-                                                                                                                                                                                       | Each Machine 25.00                           |
| 920000 | Category for number of – <u>employees</u> as a basis for calculating license                                                                                                                                                                   | E                                            |
| 930000 | Category for number of – <u>square feet</u> used for calculating license amount                                                                                                                                                                | S                                            |
| 999000 | Unclassified miscellaneous <u>business</u> services not elsewhere classified                                                                                                                                                                   | 100.00                                       |
| 999001 | Unclassified miscellaneous <u>personal</u> services not elsewhere classified                                                                                                                                                                   | 100.00                                       |
| 999999 | Delivery                                                                                                                                                                                                                                       | D                                            |
| 923000 | Administration of human resource programs                                                                                                                                                                                                      | 100.00                                       |
| 924000 | Administration of Environmental Quality Programs                                                                                                                                                                                               | 100.00                                       |
| 925000 | Administration of housing, urban, comm..                                                                                                                                                                                                       | 100.00                                       |
| 926000 | Administration of Economic programs                                                                                                                                                                                                            | 100.00                                       |
| 927000 | Space, research, and technology 100.00                                                                                                                                                                                                         | 100.00                                       |
| 928000 | National Security and International Affairs 100.00                                                                                                                                                                                             | 100.00                                       |

### Schedule "B" - Banks / Savings & Loans

Bank ATM Location \$ 10.00

## 2008 FYFFE BUSINESS LICENSE FEE SCHEDULE

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

### **Schedule "D" - Delivery License**

The rate for the delivery license is established in Section 21 and is: \$ 100.00SECTION 21.

#### Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 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.
- (b) 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

## 2008 FYFFE BUSINESS LICENSE FEE SCHEDULE

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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.

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

### **Schedule "E" - 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 "F" - 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 "G" – If gross receipts are:**

|         |     |            |        |
|---------|-----|------------|--------|
| More    |     | Less       |        |
| Than    | but | than       |        |
|         |     | 99,999.99  | 150.00 |
| 100,000 |     | 199,999.99 | 200.00 |

## 2008 FYFFE BUSINESS LICENSE FEE SCHEDULE

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|           |              |          |
|-----------|--------------|----------|
| 200,000   | 299,999.99   | 300.00   |
| 300,000   | 499,999.99   | 400.00   |
| 500,000   | 999,999.99   | 600.00   |
| 1,000,000 | 1,999,999.99 | 1,100.00 |
| 2,000,000 | 2,999,999.99 | 1,600.00 |
| 3,000,000 | 3,999,999.99 | 2,100.00 |
| 4,000,000 | and up       | 2,600.00 |

### **Schedule "I" - Peddlers**

|                                                 |        |
|-------------------------------------------------|--------|
| Daily Rate issued for single day sales activity | 100.00 |
| Weekly Rate issued for week long sales activity | 500.00 |

### **Schedule "M" – If gross receipts are:**

|                                  |         |        |
|----------------------------------|---------|--------|
| Manufacturing per # of employees |         |        |
| Less than                        | 25      | 125.00 |
|                                  | 25-50   | 225.00 |
|                                  | 51-100  | 325.00 |
|                                  | 101-150 | 425.00 |
| 151 and over                     | 500.00  |        |

### **Schedule "R" – If gross receipts are:**

|              |        |            |
|--------------|--------|------------|
| More         | Less   |            |
| Than         | but    | than       |
| 0            | to     | 149,999.99 |
|              |        | 100.00     |
| 150,000      | to     | 299,999.99 |
|              |        | 125.00     |
| 300,000      | to     | 499,999.99 |
|              |        | 150.00     |
| 500,000      | to     | 749,999.99 |
|              |        | 200.00     |
| 750,000      | to     | 999,999.99 |
|              |        | 250.00     |
| 1,000,000.00 | and up | 300.00     |

### **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 |

## 2008 FYFFE BUSINESS LICENSE FEE SCHEDULE

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

### **Schedule "T" - 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 "U" - Utilities**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

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