



# Town of Fyffe (9441) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the Town of Fyffe

All businesses operating in the city limits or police jurisdiction of the Town of Fyffe must purchase an annual business license prior to the commencement of business.

### How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://www.avenuinsights.com). For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,  
P.O. Box 830900,  
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

**Toll Free Phone:** 800-556-7274

### Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

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### To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

# General Information/FAQs

## Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, [www.avenuinsights.com](http://www.avenuinsights.com). Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by RDS does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

## Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out- of- state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is to be used in calculating the amount due for a business license. Provided, however, that:

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

## Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

## New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

**New Business Penalty:** In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

## Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

## Penalty and Interest, Rate of

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

All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

## Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

## Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

## Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

## Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

## Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: [www.avenuinsights.com](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: 800.556.7274  
Fax: 844.528.6529  
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541191	Abstractor	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
541221	Accountant/CPAs, Tax Preparer, Bookkeeping and Payroll Services—individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
926000	Administration of Economic programs	100.00
924000	Administration of Environmental Quality Programs	100.00
925000	Administration of housing, urban, comm..	100.00
923000	Administration of human resource programs	100.00
561000	Administrative services – answering, employment, office, sec., travel	100.00
541810	Advertising Agencies	100.00
524298	Agent Office – administration of third parties, pension funds, annuities, etc	125.00
115000	Agriculture support – cotton gins, farm mgt, post-harvest activities	100.00
811198	All other automotive repair and maintenance	125.00
446199	All Other Health and Personal Care Stores	G
442299	All Other Home Furnishing Stores	G
485999	All Other Passenger and Ground Transportation	
511199	All Other Publishers- book, periodical, databases, software	100.00
621910	Ambulance – ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	G
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
315000	Apparel mfg – women, men, children, hosiery, lingerie outerwear accessories	M
335000	Appliance mfg – small appliance, lighting, electrical, battery, freezer	M
541310	Architect – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
541110	Attorney/Lawyers – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	Less than 50,000.00 – 175.00 Over 50,000.00- 350.00
453993	Auction Houses (general merchandise)	per day 35.00 per week 75.00 per year 150.00
561990	Auctioneer <b>Must Provide Board Certification: Auctioneers Board</b>	100.00
562623	Automobile Locksmiths Does <u>Not</u> require certification.	100.00
811121	Automotive body, paint, and interior repair and maintenance	125.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	
811122	Automotive glass replacement shops	125.00	
811191	Automotive oil change and lubrication shops	125.00	
441300	Automotive Parts, Accessories, and Tire Stores	G	
812990	Bail Bonding Services 200.00	200.00	
522111	Bank Branch or ATM – not main office of bank	10.00	
522110	Bank Main Office – not branch location or ATM	200.00	
812111	Barber Shops- <b>Must hold appropriate license or certification issued by The Alabama Board of Cosmetology</b>	first chair	75.00
		Each additional chair	25.00
812112	Beauty Shops – <b>Must hold appropriate license or certification issued by The Alabama Board of Cosmetology</b>	first chair	75.00
		Each additional chair	25.00
721191	Bed and Breakfast Inns and Services	200.00	
312000	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	M	
451200	Books, Periodicals, Music, Pre-recorded tapes, cd's, & record stores	G	
713950	Bowling Centers	First Alley	75.00
		Each Additional Alley	15.00
541350	Building / Home Inspection Services	Less than 50,000.00 -	175.00
		Over 50,000.00-	350.00
515210	Cable and Other Subscription Programming	100.00	
443130	Camera and Photographic Supply Store	G	
811192	Car Wash, Detailing, etc.	125.00	
713990	Carpet/Putt Putt Golf	100.00	
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	
910200	Category for number of – pool tables	Per Table	150.00
930000	Category for number of – <u>square feet</u> used for calculating license amount	S	
910100	Category for number of – vending machines for all types vending-	Each Machine	10.00
722320	Caterers <b>Must Provide Board Certification: Department of Health Permit</b>	100.00	
812220	Cemeteries and Crematories <b>Must Provide Board Certification: Board of Funeral Services</b>	200.00	
485510	Charter Bus	125.00	
522390	Check Cashing – companies and activities related to credit and mediation	G	
325000	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	M	
624110	Child and Youth Services <b>Must Provide Board Certification: Department of Human Resources</b>	100.00	



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	
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	1-6 children 7-12 children 13-18 children 19-24 children 25 or more	75.00 125.00 175.00 225.00 275.00
541623	Chiropractor – individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	Less than 50,000.00 - Over 50,000.00-	175.00 350.00
711190	Circuses, Carnivals, Street Fairs	150.00 per day 300.00 maximum	
448100	Clothing & Accessories-men, women, children, infant- Clothing & accessories – men, women, children, infant	G	
812310	Coin Operated Laundries and Drycleaners	100.00	
541922	Commercial Photography	150.00	
624210	Community Food Services	100.00	
334000	Computer & electronic mfg – audio, video, circuit boards, peripherals	M	
443120	Computer and Software Store	G	
541511	Computer Programmer – individual and/or professional firm license	100.00	
811211	Consumer Electronic Repair and Maintenance	125.00	
238910	Contractors – excavation, demolition, blasting and site development	1 employee 2-10 employees 11-15 employees 16 plus employees	100.00 110.00 120.00 130.00
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	
237310	Contractors – <u>heavy construction</u> , highway, bridge, street <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	175.00	
238990	Contractors – non-general & non-heavy, sign installer, house moving, mobile home set-up, swimming pool installation, billboard erection, crane, etc.	1 employee 2-10 employees 11-15 employees 16 plus employees	100.00 110.00 120.00 130.00
238221	Contractors – plumbing and gas fitters <b>MUST BE LICENSED BY THE AL. PLUMBERS AND GAS FITTERS BOARD</b>	150.00	
237290	Contractors – <u>specialty trade</u> – building equipment & mechanical install	1 employee 2-10 employees 11-15 employees 16 plus employees	100.00 110.00 120.00 130.00
238350	Contractors – <u>specialty trade</u> – carpentry contractors	1 employee 2-10 employees 11-15 employees 16 plus employees	100.00 110.00 120.00 130.00



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	
238110	Contractors – <u>specialty trade</u> – concrete contractors	1 employee	100.00
		2-10 employees	110.00
		11-15 employees	120.00
		16 plus employees	130.00
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
238210	Contractors – <u>specialty trade</u> – electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	1 employee	100.00
		2-10 employees	110.00
		11-15 employees	120.00
		16 plus employees	130.00
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
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	
238140	Contractors – <u>specialty trade</u> – masonry and stone contractors	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
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
238120	Contractors – <u>specialty trade</u> – structural steel erection	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
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
237110	Contractors- Water and Sewer Line and related structures construction	150.00	
236115	Contractors-residential home builders <b>MUST HAVE VALID LICENSE ISSUED BY HOME BUILDERS LICENSURE BOARD OF ALABAMA.</b>	150.00	
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
445120	Convenience Stores	G	
446120	Cosmetics, beauty supplies, and perfume stores	G	

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
492000	Couriers- couriers and local messengers, services, local delivery services Couriers – couriers and local messengers, services, local <u>delivery</u> services,	100.00
561492	Court Reporter / Stenographer	100.00
711120	Dance Companies	100.00
713992	Dance Halls	200.00
611610	Dance Studios	100.00
999999	Delivery	D
541622	Dentist – individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
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
812191	Diet Centers	100.00
541860	Direct Mail Advertising	100.00
454390	Direct Selling, Mail Order	100.00
541850	Display Advertising	100.00
541340	Drafting Services	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
512132	Drive in Motion Picture Theatre	150.00
713991	Driving, Practice Range	100.00
812320	Dry-Cleaning and Laundry Services (Except Coin Operated)	G
611000	Educational services – technical, computer, sports, services, business	100.00
444190	Electrical and Plumbing Supply	G
812198	Electrolysis	100.00
443110	Electronic & appliance store – household, radio, television	G
624230	Emergency and Other Relief Services	100.00
541330	Engineer – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
531210	Estate – offices, agents, brokers, management, appraisers within the Town limits of Fyffe	G
561710	Exterminating services – exterminating company, pest control <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	100.00
111000	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	G
453997	Fireworks	100.00

<b>Internal no.</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>	
114000	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	G	
713940	Fitness Centers, Health Spas, , Skating Rink, Gymnasium	150.00	
453000	Flea Markets/ Trade Day	Base Fee 50.00 Per Vendor 5.00	
442210	Floor Covering Stores	G	
453100	Florist, Gift, Novelty, Pet, Art	G	
453996	Flower shops, artificial or dried (decoration flowers)	100.00	
311000	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	M	
113000	Forestry – logging, forestry, timber track operations, timber mgt	G	
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	
445230	Fruit/Vegetable Market (permanent location)	100.00	
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	
812210	Funeral Homes and Funeral Services	250.00	
337000	Furniture mfg – cabinets, office, household, beds, kitchen	M	
484210	Furniture Moving, Trucking Used Household and or Office Goods Moving	125.00	
442110	Furniture Stores	G	
447190	Gasoline Retail - selling gasoline with or without convenience stores	First Gas Pump	35.00 Each
		Additional Gas Pump	15.00
422200	Gasoline, Butane, Propane, Petroleum	G	
484110	General Freight Trucking LOCAL	150.00	
484121	General Freight Trucking LONG DISTANCE	150.00	
452000	General merchandise stores – department, warehouse clubs, superstores	G	
493110	General Warehousing and Storage- distribution, household, refrig, special	S	
713994	Go-cart, racetracks	100.00	
713910	Golf courses and Country Clubs	100.00	
444130	Hardware Store	G	
621491	HMO – medical centers, clinics and services	G	
811411	Home and Garden Equipment Repair and Maintenance	125.00	
444110	Home Centers (Building Material, Supplies, Paint, and Wallpaper)	G	
621610	Home Healthcare Services	G	

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	
623312	Homes for the Elderly	425.00	
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special	425.00	
721110	Hotels, Motels and Similar Facilities	250.00	
812332	Industrial Launderers-uniform rental	G	
519000	Information services and data processing – providing, storing, processing, access to information	100.00	
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	
541410	Interior Decorators and Designers, and Color Consultants	125.00	
561720	Janitorial firm – janitorial cleaning services – individual or firm	100.00	
448300	Jewelry, Luggage, or Leather Store	G	
423930	Junk Yards, Junk Dealers, Car Crushing Yards, Scrap Metal Dealers and Auto Salvage Yards	125.00	
812910	Kennel - Pet Care (except veterinary) services	125.00	
562212	Landfills, Garbage Dumps, Sludge Disposal, Trash	G	
561730	Landscaping Services –MUST HAVE CERTIFICATION FROM DEPARTMENT OF AGRICULTURE	Less than 50,000.00	175.00
		Over 50,000.00	350.00
444200	Lawn & Garden Equip., Supplies, Outdoor Power Equipment	G	
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
		Under \$10,000	50.00
316000	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	M	
485320	Limo Service	first	100.00
		Each additional	25.00
812331	Linen Supply	G	
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	
332000	Machine Shop – cutlery, structural, ornamental	G	
333000	Machinery mfg – office machinery, industrial, engines, farm, HVAC	M	
551000	Management companies – offices, enterprises, regional, corporate	G	
424000	Merchant Wholesalers, Non-Durable Goods	G	
339000	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	M	
722330	Mobile Food Services <b>Must Provide Board Certification: Department of Health Permit</b>	100.00	
453930	Mobile Home Dealers	G	

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
453998	Monument Dealers/Cemetery (Burial Marker, headstones, vaults)	G
512131	Motion Picture Theatres (Except Drive Ins	150.00
441220	Motorcycle, Boat, and Other Motor Vehicles Dealers <b>Must Provide Board Certification: Revenue Department-License Section</b>	G
712000	Museums – museums and historical sites, zoos, botanical gardens, parks	100.00
812113	Nail Salon	G
928000	National Security and International Affairs 100.00	100.00
441110	New Car Dealers-dealerships and lots <b>Must Provide Board Certification: Revenue Department-License Section</b>	G
451212	News Dealers and Newsstands	G
511110	Newspaper Publishers	G
327000	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	M
444220	Nursery, Garden Center, and Farm Supply, Feed Stores	G
623110	Nursing Home – care for elderly and continuing care facilities 425.00 <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	425.00
446130	Oculists, Lens Grinder, Eye Glass Shop	G
453210	Office Supply, and Stationary Stores	G
541624	Optometrist – individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
541519	Other Computer Related Services-Installers	100.00
314000	Other mfg – mill operations not covered in 313, rugs, linen, curtains	M
621340	Outpatient Care Centers – all other types of services	G
322000	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	M
522298	Pawn Shop – whether title pawn or merchandise	125.00
454000	Peddlers License / Local Peddler	I
711000	Performing Arts, Spectator Sports & Special Events – musical, teams, tracks, promoters, agents	100.00
812992	Personal Services Pay-Telephone Equipment Concession Operators	100.00
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

<b>Internal no.</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
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
324000	Petroleum and coal mfg – asphalt, grease, roofing, paving products	M
446110	Pharmacy and Drug Store <b>Must Provide Board Certification: Pharmacy Board</b>	G
812921	Photofinishing Laboratories (except One-Hour)	100.00
541921	Photographer – studios, portrait, services	100.00
541621	Physician – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
326000	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	M
331000	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	M
323000	Printing – screen, quick, digital, books, lithographic, handbills, comm.	M
541990	<u>Professional</u> Services Not Elsewhere Classified – scientific, technical,	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
515112	Radio Station	A. Do not exceed \$200,000 100.00 B.\$200,000 to \$500,000 150.00 C. Exceeds \$500,000 225.00
441210	Recreational Vehicle Dealers (RV Sales)	G
532210	Rental and leasing – movie and video rental	G
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
532112	Rental and leasing services- Passenger Car Leasing	G
532120	Rental and leasing services -Truck, Utility Trailer, and RV	G
623220	Residential Mental Health and Substance Abuse Facilities	200.00



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	
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	
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	
713993	Riding Clubs, recreational	100.00	
711310	Rodeo with facilities	100.00	
711320	Rodeo without facilities	150.00	
721310	Rooming Houses and Boarding Houses 100.00	100.00	
721211	RV Parks, and Travel Parks (must comply with requirements of the Zoning Ordinance of Fyffe)	Two trailer spaces additional trailer	100.00 Each 20.00
522121	S&L Branch or ATM – not main office of S&L	10.00	
522120	Savings and Loans – not branch location or ATM	125.00	
523110	Securities, commodity – brokerage, portfolio, investment, other financial services <b>Must Provide Board Certification: Alabama Securities Commission</b>	G	
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	
624120	Services for the Elderly and Persons with Disabilities	100.00	
451130	Sewing, Needlework, and Piece Good Store	G	
448210	Shoe Store	G	
722213	Snack and Non-Alcoholic Beverage Bars (lunch stands) <b>Must Provide Board Certification: Department of Health Permit</b>	100.00	
512240	Sound Studio Recording Studio	100.00	

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
927000	Space, research, and technology 100.00	100.00
445200	Specialty Food Store-Meat, Fish, Seafood	G
451110	Sporting goods, hobbies, toy, fish, gun, games, musical int.	G
445110	Supermarkets and other grocery (except convenience)stores	G
541370	Surveyor & Mapping – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
453995	Swimming Pool Supplies and Hot Tub	G
812197	Tanning Beds/Salon	First Bed 30.00 Each Additional Bed 10.00
812199	Tattoo and Body Piercing	200.00
561440	Tax collection services on a contract or fee basis	100.00
485310	Taxi Service-	first 100.00 Each additional 25.00
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
517212	Telecommunications – cellular and other wireless	T
517310	Telecommunications – resellers of service (phone cards, etc.)	T
517110	Telecommunications – telephone local per 11-51-128	T
517111	Telecommunications – telephone long distance per 11-51-128	T
517211	Telecommunications- Paging	T
515120	Television Broadcasting	A. Do not exceed \$200,000 100.00 B.\$200,000 to \$500,000 150.00 C. Exceeds \$500,000 225.00
313000	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	M
453101	Tobacco (cigarettes, cigars, etc. sold in retail stores)	25.00
531190	Trailer /Mobile Home Parks	Two trailer spaces 100.00 Each additional trailer 20.00
541930	Translation and Interpretation Services	100.00
336000	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	M
453994	Trophy (including awards and plaques) shops	G
484000	Truck transportation – local, long-distance, freight, moving, and storage	150.00
484000.01	Truck transportation – terminal – state regulated	37-3-33

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
999000	Unclassified miscellaneous <u>business</u> services not elsewhere classified	100.00
999001	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	100.00
441120	Used Car Dealers- dealerships and lots <b>Must Provide Board Certification: Revenue Department-License Section</b>	G
453310	Used Merchandise Stores – books, misc., consignment	75.00
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
454210	Vending Machine Operators	100.00
541940	Veterinarian – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
624310	Vocational Rehabilitation Services	100.00
562219	Waste management-Garbage Pick-up, Collection Services	500.00
421100	Wholesale trade – <u>durable</u> , machinery, equipment, furniture	G
422300	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	G
321000	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	M
488410	Wrecker/Towing Service-must comply with state laws and ins.	100.00

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

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$ 25.00

## **Schedule "D" - Delivery License-See Qualifications in Section 21 Below**

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

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).

## **Schedule "E" - Number of Employees**

R-1Where personnel are from 1 to 2 people.....	100.00
R-2Where personnel are from 3 to 5 people.....	250.00
R-3Where personnel are from 6 to 10 people.....	400.00
R-4Where personnel are from 11 to 20 people.....	550.00
R-5Where personnel are from 21 to 50 people.....	700.00
R-6Where personnel are from 51 to 75 people.....	850.00
R-7Where personnel is from 76 to 100 people.....	1,000.00
R-8Personnel 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 Than	but	Less than	
		99,999.99	150.00
100,000		199,999.99	200.00
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
150,00	to	299,999.99	125.00
300,00	to	499,999.99	150.00
500,00	to	749,999.99	200.00
750,00	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
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-12	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