

## 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 2-10 employees 110.00 11-15 employees 120.00 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 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
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

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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 2-10 employees 11-15 employees 16 plus employees	100.00 110.00 120.00 130.00
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 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 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 per week 75.00 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 Each additional 25.00
485320	Limo Service	first 100.00 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 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 \$200,000 100.00 B.\$200,000 to \$500,000 150.00 C. Exceeds \$500,000 225.00
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
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 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 Over 50,000.00- 350.00
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	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
541310	Architect – individual and/or firm professional license	Less than 50,000.00 - 175.00 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 Over 50,000.00- 350.00
541622	Dentist – individual and/or firm professional license	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
541623	Chiropractor – individual and/or firm professional license	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
541624	Optometrist – individual and/or firm professional license	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
541330	Engineer – individual and/or firm professional license	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
541340	Drafting Services	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
541350	Building / Home Inspection Services	Less than 50,000.00 - 175.00 Over 50,000.00- 350.00
541370	Surveyor & Mapping – individual and/or firm professional license	Less than 50,000.00 - 175.00 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 Over 50,000.00- 350.00
541990	<u>Professional</u> Services Not Elsewhere Classified – scientific, technical,	Less than 50,000.00 - 175.00 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 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 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



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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 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 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 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										

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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 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 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 Each additional chair 25.00
812113	Nail Salon	G
812210	Funeral Homes and Funeral Services	250.00



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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

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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

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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

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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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