



Town of Gainesville (9777) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Gainesville

All businesses operating in the city limits or police jurisdiction of the Town of Gainesville 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.
- To remit payment by form: Complete the Business License Application located at 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.

For assistance:

Please contact an Avenu Associate:

Email:
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 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

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. 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 1st) 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
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274
Fax: 844.528.6529
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
1	00	Abstractors – each person, firm or corporation	\$40.00
541810	00	Advertising: each person, firm or corporation advertising or soliciting in the Town of Gainesville or its Police Jurisdiction	\$40.00
238220	00	Air Conditioning: installation and/or repair Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$40.00
2	00	Air Cooled Motors: sale of, or service on	\$40.00
531311	00	Apartments	\$45.00 for every four units
541310	00	Architects: each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession Must Provide Board Certification: Architects Registration Board	\$40.00
541110	00	Attorney at Law: each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession Must Provide Board Certification: Alabama State Bar	\$40.00
541211	00	Auditors or Tax Service: each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession	\$40.00
811192	00	Automatic Car Wash:	\$40.00
811111	00	Automobile Garage/Body Work/Paint Shop: repair and/or storage	\$40.00
441310	00	Automobile Parts, Batteries, Tires and Accessories: dealers in wholesale or retail from locally established place of business,	1st \$1,000 stock - \$40.00, each add'l \$1,000 stock -\$2.50 per thousand
441320	00	Tires and Accessories: dealers in wholesale and retail where the business is not conducted from a locally established place of business,	\$115.00
441110	00	Automobile Truck & Tractor Dealers: dealers or agents, whether new or used cars Must Provide Board Certification: Revenue Department-License Section	\$75.00
423220	00	Awning or Venetian Blinds: dealers in awnings or venetian blinds, when not connected with another business	\$40.00
812990	00	Bail-Bond Company	\$75.00
311811	00	Bakeries: located within the Town of Gainesville, Alabama	\$40.00
424490	00	Bakery Products: selling at wholesale	\$40.00
521110	00	Bank	\$25.00
812111	00	Barber Shops: if selling merchandise, must ALSO purchase license for code #812111.01 Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	one chair - \$40.00, for each add'l chair -\$5.00
812111	01	Barber Shops: where merchandise is for sale. BASED ON STOCK Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	stock is less than \$500.00 -\$15.00, stock from \$500.00-\$1000.00 -\$25.00
812112	00	Beauty Parlors: manicurist, chiropodist or hair dresser. If selling merchandise, must ALSO purchase license for code #812112.01 Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	1st person employed - \$40.00, for each add'l person -\$5.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812112	01	Beauty Parlors: that offers merchandise for sale. BASED ON STOCK Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	stock is less than \$500.00 -\$15.00, stock from \$500.00-\$1000.00 -\$25.00
811490	00	Bicycle Shop: sale and/or repair	\$25.00
713990	00	Billiard or Pool Tables:	1st table -\$225, for each add'l table -\$25.00
721310	00	Boarding House: shall be termed any place or home boarding or rooming three or more persons	\$40.00 each room
811430	00	Boot or Shoe Repair: repairs	\$40.00
3	00	Bottling Works: bottling carbonated drinks or wholesale distribution of,	\$40.00
713950	00	Bowling or Ten Pin Alley: <i>maximum license is \$150.00</i>	1st alley -\$40.00, each add'l alley - \$15.00
238140	00	Brick Masons	\$40.00
444110	00	Building Materials: dealers in lumber, shingles, bricks, concrete products, whether or not carried as a part of another business	1st \$1,000 stock - \$40.00, each add'l \$1,000 -\$2.50
485991	00	Buses: each person, firm or corporation operating passenger buses for hire, whether or not having a terminal station, depot or waiting room within the corporation limits of the Town of Gainesville	\$40.00
423420	00	Business Machines: each person or dealer in, whether principal stock in trade or not	\$40.00
454312	00	Butane or Propane Gas Dealers: commonly known as bottled gas	\$25.00
337110	00	Cabinet Makers: furniture, repairs or cabins shop, for each person, firm or corporation so engaged	\$40.00
454390	00	Canvassers: each person who canvasses from house to house selling any commodity not otherwise listed. Widows and Cripples exempted from payment of this license under proper proof submitted to the Mayor	\$40.00
238350	00	Carpenter:	\$40.00
424520	00	Cattle Dealers:	\$30.00
453991	00	Cigarette Dealers: whether connected with another business or not.	\$25.00
711190	00	Circus or Ring Show: Purchase at City Hall	each performance - \$55.00, side show -\$25.00, street performance or other shows per week -\$260.00, dramatic performance - \$25.00 each performance
812320	00	Cleaning, Pressing or Dyeing Establishment: including self-service cleaners, or soliciting work for same within town limits	\$40.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812320	01	Cleaning, Pressing or Dyeing Establishment: including self-service cleaners or soliciting work for same out of town	\$55.00
811490	01	Clock and Watch Repair	\$40.00
454319	00	Coal Dealers	\$40.00
4	00	Coal Yards:	\$40.00
5	00	Cold Drinks: bottled goods	\$25.00
493120	00	Cold Storage or Quick Freeze Plants:	\$40.00
6	00	Common Carrier or Contract Carrier: operating within or through Town of Gainesville	\$40.00
7	00	Concrete: delivery of concrete from outside Gainesville	\$25.00
8	00	Contractor, General: each person, firm or corporation doing work by contract and/or employing others to do the work. This license covers all employees of said contractor whether regular, part-time, or a sub-contractor while working on contractors job Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$40.00
115111	00	Cotton Gin:	1st four gin heads -\$40.00
561450	00	Credit Bureau:	\$40.00
321114	00	Cross Ties: buyers of or dealers in	\$40.00
713990	01	Dance Hall: each dance held within the town limits, where admission is charged.	\$150.00
488490	00	Delivery:	V
621399	00	Dental Lab Technician: each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession	\$40.00
621111	00	Doctors: Medical, Faith, Osteopath or Chiropractic: each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$40.00
446110	00	Drug Stores: each, for filling prescriptions. Which license shall exclude stock tax on pharmaceutical stock only. Must Provide Board Certification: Pharmacy Board	\$40.00
811412	00	Electrical Appliances, Repair or Services of: when principal business	\$40.00
238210	00	Electrician: Must Provide Board Certification: Alabama Electrical Contractors Board	\$40.00
424690	00	Explosives: each person, firm or corporation, selling or offering for sale, explosives	\$40.00
9	00	Express Companies: each express company having an office in the town limits, for the privilege of doing interstate business in said Town	\$40.00
10	01	Exterminators: rats, termites or other pests. For local inspections	\$25.00
10	00	Exterminators: rats, termites or other pests. For office in said town Must Provide Board Certification: Department of Agriculture and Industries	\$40.00
236118	00	Renovators: operators or solicitors	\$40.00
424910	00	Fertilizer Dealers: selling at retail or storing and delivering	\$40.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
447190	00	Filling Stations: selling gas and oil only	\$25.00
238330	00	Floor Covering Sales & Installation: when not in connection with another established business for which a license is required under this ordinance	\$40.00
453110	00	Florist or Floral Shops: dealing in real or artificial flowers or floral arrangements	\$40.00
812990	01	Fortune Teller:	\$150.00
454390	01	Fruit or Produce Dealers: either or both, selling from car, railroad or track of motor truck wholesale. (Subject to restrictions heretofore imposed by the Town Council)	\$40.00
812210	00	Funeral Homes: Must Provide Board Certification: Board of Funeral Services	\$40.00
562111	00	Garbage Collection:	\$40.00
11	00	Gas Fitters: (Subject to restrictions heretofore imposed by the Town Council) Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$25.00
238150	00	Glass Works: installation or repair of glass	\$40.00
423940	00	Gold and Silver Dealers:	\$40.00
713990	02	Golf: (a) for the operations of each indoor golf game similar therto, whether played on the floor or table and by whatever name called (b) or miniature golf course, out-of-doors	\$40.00
12	00	Hatchery:	\$40.00
721110	00	Hotels:	\$40.00
238992	00	House Movers:	\$40.00
424430	00	Ice Cream Dealers: not connected with soda fount	\$25.00
312113	00	Ice Factories: Plants or dealers	\$40.00
524	00	Insurance: Fire and/or Marine	11-51-121-123
524	01	Insurance: All other	11-51-121-123
13	00	Junk Yards: or dealers	\$40.00
624410	00	Kindergarten/Daycare/Nursery: Must Provide Board Certification: Department of Human Resources	\$40.00
561730	00	Landscaping:	\$75.00
812310	00	Laundry: or solicitors therefore, each person, firm or corporation. In town limits	\$40.00
812310	01	Laundry: or solicitors therefore, each person, firm or corporation out of town. For picking up laundry in town limits	\$55.00
722211	00	Lunch, Restaurant or Sandwich Stands: Must Provide Board Certification: Department of Health Permit	\$40.00
14	00	Drug Stores selling soup and sandwiches, Must Provide Board Certification: Department of Health Permit	\$10.00
522120	00	Loan Companies or Loan Associations:	\$40.00
15	00	Machine and/or Welding Shops:	\$40.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
16	00	Manufacturing Factories or Plants:	\$40.00
453998	00	Marble Dealers or Agents: for monuments or tombstones, each person, firm or corporation who sells, offers for sale, furnished or erects either monuments or tombstones in the town limits shall pay an annual license	\$40.00
454470	00	Meats, Fish or Dealers in Commodities of Like Nature: selling from wagon, truck or market	\$40.00
17	00	Medicine Patent: each person, firm or corporation who offers for sale any patent medicine with other business or in connection therewith except drug stores regularly licensed	\$40.00
453910	00	Merchants (Retail): BASED UPON AVERAGE STOCK CARRIED	When stock is less than \$500-\$25.00 When stock \$500.00-\$1000.00-\$35.00 Each add'l \$1000.00- \$2.00
424990	00	Merchants (Wholesale): when gross annual business does not exceed \$50,000.00	\$40.00
311211	00	Mills: for grinding grain or feed	\$40.00
18	00	Mobile Homes Maintenance and Repair:	\$40.00
511110	00	Newspaper: each person, firm or corporation running, operating or engaging in the newspaper business, including advertising and soliciting for same	\$40.00
424720	00	Oil Companies: wholesale or delivering from wagon or other vehicles within the corporate limits of the town	\$40.00
19	00	Opticians: each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession Must Provide Board Certification: Optometry Board	\$40.00
238320	00	Painters and/or Paper Hangers:	\$25.00
511110	01	Papers: or periodicals of any kind, agents for selling or soliciting subscriptions, each year. Provided further that no license shall be issued except under satisfactory proof that the agent has the authority of the publisher to transact such business.	\$25.00
238990	00	Paving Contractors: each person, firm or corporation	\$25.00
522298	00	Pawn Brokers: or agents doing a pawn broker's business	\$25.00
453910	01	Pet Shops:	\$25.00
541921	00	Photo Studio or Photographer: resident and non-resident	\$40.00
20	00	Pistol or Rifle Cartridges: when principal business	\$40.00
238220	01	Plumbers: Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$25.00
561612	00	Private Security Agencies:	\$25.00
21	00	Professions and Vocations: each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession	\$40.00
423990	00	Pulpwood Dealer:	\$40.00
515111	00	Radios and Victrolas: each person, firm or corporation operating or engaging in radio business including advertising and soliciting for same	\$40.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
561599	00	Railroads: for each railroad maintaining an office in the town used in the business of transportation of freight or passengers to and from Gainesville and other points with the State of Alabama	\$40.00
531210	00	Real Estate Agents: each person, firm or corporation dealing in real estate or land business, who buys, rents or sells or exchanges real estate for profit, in connection with insurance or abstract companies or when in connection with and taking both or when real estate only.	\$40.00
423990	01	Rifles, Guns, Bowie Knives, Brass Knuckles, Pistols: when not sold at an established hardware business or gun shop	\$40.00
238160	00	Roofers:	\$25.00
453310	00	Sale Barn: each person, firm or corporation selling or offering for sale used, damaged or salvaged merchandise whether on commission or from stock of goods	\$40.00
321912	00	Saw Mills and/or Planing Mills:	\$40.00
812310	03	Self-Service Laundry:	\$25.00 for first machine, \$2.00 each add'l machine
423620	00	Sewing Machine Agents: or dealers	\$25.00
541930	00	Sign Painters	\$25.00
454210	00	Slot Machines: for the operation of each slot machine, automatic vending machine or receptacles designed to receive coin in connection with sale, use or enjoyment of property of service of good, wares or merchandise, electrical current or other commodity of value, the operation of which is not lawful. Includes coin operated pool tables	\$25.00 each device/ machine
713940	00	Skating Rink:	\$40.00
238120	00	Structural Steel Erectors:	\$40.00
22	00	Surveyors: Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$40.00
485310	00	Taxicabs: issues subject to certain restriction of Town Council	\$40.00 each cab
517110	00	Telegraph Companies: for each commercial telegraph company having an office in the Town of Gainesville and engaging in the business of sending from and receiving at Gainesville, telegrams destined for and coming from other points within the State of Alabama and exclusive of such telegrams sent or received by the Federal Government and its agents	\$40.00
517212	00	Telephone Companies: for each company providing long distance connection between Gainesville and other points in Alabama	\$8.00
517212	01	Telephone Companies: for each company providing local connection between Gainesville and other points in Alabama	\$15.00
512131	00	Theaters or Moving Picture Shows:	\$40.00
531190	00	Trailer Camps:	\$40.00
23	00	Tin Shops: for each tin or roofing shop	\$40.00
315222	00	Uniform Rental and/or Linen Service:	\$40.00
811420	00	Upholstery and Seat Covers:	\$40.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541940	00	Veterinarian: each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$40.00
24	00	Vulcanizing Shops:	\$40.00
493110	00	Warehouse: for storage of cotton, fertilizer or other commodities	\$40.00
25	00	Miscellaneous Business: any business not specifically mentioned or provided for by the term of this ordinance or any other ordinance now in effect	\$40.00

SECTION 6: That if there be any business not specifically and particularly mentioned or provided for by the term of this ordinance or any other ordinance now in effect, that business shall be charged a flat rate of \$40.00 per license to be obtained prior to the engaging in such business. Be it known that no person shall engage in any business without having paid such license fee.

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 40.00

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).