

**Town of Georgiana (9353)**  
**Business License**  
**Fee Schedule**  
including General Information/FAQs



## Thank you for doing business in the Town of Georgiana.

All businesses operating in the city limits or police jurisdiction of the Town of Georgiana 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>.
- **Zoning approval** is required for change of location or new businesses in city limits. Contact 334-376-2555 for assistance.

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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. For more details, click on "Gross Receipts" in the gray box to the left.
- 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 Avenu 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, Chapter 21, 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 the 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 business 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 or 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 fee 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.

New Businesses must have zoning approval from the city. Contact 334-376-2555 for assistance.

## 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 (1/2) 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, and protection from the municipality.

## Penalty and Interest, Rate of

Failure to purchase a business 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 to do so.

## 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.

Zoning approval is required for change of location or new businesses in city limits. Contact 334-376-2555 for assistance.

## 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>.

<u>Internal No.</u>	<u>Classification/Business Description including Certification information</u>	<u>For Calculation Information See Schedule</u>
111010	Farming-agriculture, crop production, nursery fruit, growers	75
111020	Peanuts- purchase, sale or storage	F
111030	Pecans - buying and selling and/or processing	F
112010	Animals- Poultry Dealers- Chickens, Hatchery, Chicken houses	75
112020	Animals -Livestock Dealers-Dairy Cattle, Ranching, Packing House	75
112030	Creameries/Dairies -Dealers in milk products including Manufacturing of butter, ice cream, and cheese	75
113010	Forestry- Logging, forestry, timber track operations, timber mgt., Pulpwood Yards	100
114010	Fishing & hunting Supplies- Bait & Tackle	25
114020	Fish and Oyster Dealers, Wholesales	75
115010	Agriculture support- Cotton Gins	75
211010	Oil & Gas Extraction- Natural gas liquid extraction, crude extraction	100
221010	Utilities- Electric Power or light company- state regulated (3%)	G
221020	Utilities- natural gas company- state regulated (3%)	G
221030	Utilities- water, sewage treatment, steam and other (3%)	G
236010	Contractors - general contractors Builders I Residential & Commercial <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	100
236020	Contractors - general contractors- repairs & maintenance	100
238010	Contractors -specialty trade- plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	50
238020	Contractors -specialty trade- heating & air conditioning <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	50
238030	Contractors - specialty trade- painting & wall covering	50
238040	Contractors - specialty trade - electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	50
238050	Contractors- specialty trade- masonry & stone contractors	50
238060	Contractors -specialty trade- drywall, acoustical & insulation	50
238070	Contractors -specialty trade- tile, marble, terrazzo & mosaic	50
238080	Contractors -specialty trade- carpentry contractors	50
238090	Contractors - specialty trade - floor coverings/all types	50
238100	Contractors -specialty trade- siding & sheet metal, tanners or tin shops	50
238100.01	Contractors -specialty trade- roofing <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	50
238101	Contractors -specialty trade- concrete contractors	50
238102	Contractors- specialty trade- water well drilling & irrigation	50
238103	Contractors -specialty trade- structural steel erection	50
238104	Contractors -specialty trade- glass & glazing contractors	50
238105	Contractors -specialty trade- excavation & site development-Roads- Drive ways	100
238106	Contractors - specialty trade - wrecking & demolition	50
237010	Contractors- specialty trade- building equipment & mechanical installation	50
238107	Contractors- specialty trades contractors- non-general & non-heavy	50

<u>Internal No.</u>	<u>Classification/Business Description including Certification information</u>	<u>For Calculation Information See Schedule</u>
238108	House Demolition- demolish houses and sells old lumber, brick, etc.	50
238109	House Moving raising from one site, moving, and placing on a new foundation	50
311010	Food Manufacturing - meat, seafood, grain, fruit, dairy, ice cream, poultry processing	50
312100	Beverage Manufacturing - all types of soft drinks, bottled water, breweries, ice	E
312121	Beer- off premise- state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312122	Beer - on premise - state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312131	Wine- (retail) on or off premises- state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312133	Beer only-wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	250
312132	Beer & Wine - wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312134	Table Wine only- wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	275
312141	Alcohol- Retail Liquor Lounge Class I & II, Restaurant- state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312212	Soft Drink Distributor	100
315010	Apparel Manufacturing. -women, men, children, hosiery, lingerie, outer wear, accessories	D
321010	Wood Manufacturing. - sawmills, wood preservation, veneer, trusses, millwork	D
323010	Printing- screen, quick, digital, books, lithographic, handbills, comm.	75
323020	Newspapers- newspapers, and advertising for others including bill posters	75
324010	Petroleum & Coal Manufacturing. -Asphalt, grease, roofing & Paving products, coal yards	D
325010	Chemical Manufacturing- of fertilizer, wood, pesticide, paint, soap, resin, plastic & Animal Food	150
326010	Plastic & Rubber Manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
327010	Nonmetallic Manufacturing - glass, cement, lime, pottery, ceramic, rock, tile	D
327020	Vault Manufacturers (local)- making and/or placing vaults	D
327030	Vault Manufacturers (Nonresident)- making and/or placing vaults	D
331010	Primary metal Manufacturing- iron, steel, aluminum, wire, copper, foundries	D
332010	Metal Fabrication - cutlery, structural, ornamental, machine shops	D
333010	Machinery Manufacturing- office machinery, industrial, engines, farm, HVAC	D
334010	Computer & Electronic Manufacturing- audio, video, circuit boards, peripherals	D
335010	Appliance Manufacturing. - small appliance, lighting, electrical, battery, freezer	D
336010	Transportation Manufacturing- manufacturing, auto, truck, trailer, motor home, boat, ship	D
337010	Furniture Manufacturing - cabinets, office, household, beds, mattresses, medical, kitchen	D
339010	Miscellaneous Manufacturing - specialty Manufacturing. not defined in separate categories (i.e. Grist Mills)	B
421010	Wholesale Trade - durable, vehicle, machinery, equipment, furniture	100
422010	Wholesale Trade- non-durable, wholesale gasoline distributor, dealers	125
422020	Wholesale Trade (dealers)- non-durable, paper, apparel, grocery, beverages, dairy	100

<u>Internal No.</u>	<u>Classification/Business Description including Certification information</u>	<u>For Calculation Information See Schedule</u>
441010	Motor Vehicle Parts & accessories- new and/or used -auto, motorcycle, boat, etc.	100
441020	Motor Vehicles- new and/or used -dealerships & car lots <b>Must Provide Board Certification: Revenue Department-License Section</b>	100
441030	Equipment- new and/or used -tractors, loaders, skidders, backhoes, etc.	100
441040	Mobile Homes- new and/or used-single wide, double wide, storage buildings	100
442010	Furniture - furniture, home furnishings, stores, floor coverings, window	75
443010	Electronic & Appliance Store -household, radio, television, computers, business machines	75
443020	Electronics (out of town)- household, radio, television, computers, business machines	100
444010	Building Materials - hardware, paint, wallpaper, nursery, glass	100
444020	Building Materials- Lumber yards, Lime & Cement, marble, sand and gravel	A
445010	Food & Beverage Stores- grocery, convenience store, meat markets, curb markets	A
445020	Package Stores - Selling beer, wine and liquor plus general merchandise <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	350
446010	Health Care Stores - drug, pharmacy, cosmetic, optical, health food	75
446020	Medical Health Rentals-equipment, supplies, etc.	75
447010	Gasoline Retail - selling gasoline with or without convenience stores	100
447020	Butane or Propane Gas Dealers (local or out of town)- stores and/or making deliveries,	100
448010	Clothing & Accessories - men, women, children, infant, shoe & boots, jewelry	A
451010	Sporting Goods & Hobbies-Craft Shops, pistols, rifles, knives,	75
452010	Department Store- department, warehouse clubs	A
453010	Used Merchandise Stores- books, miscellaneous, consignment, flea market, antiques	50
453020	Nursery Supply Dealers -trees, shrubbery, fertilizer, sprays, etc.	75
453030	Fireworks Retail	75
453040	Misc. Retailers -florist, gift, novelty, pet, art, tobacco, music agents/dealers, office supplies	75
454010	Mail Order Service- taking orders for merchandise, repairs, books, newspapers,	75
454020	Non-Store Retailers -vending machine operators, direct selling, per year	150
454030	Non-Store Retailers -temp vendors (peddlers)/commercial promoted special events per day	50
454040	Non-Store Retailers- temp vendors (peddlers), Concession & souvenir stands per year	150
454050	Non-Store Retailers- Fire, Wreck or Bankrupt Sales	100
482010	Rail Transportation -state regulated (11-51-124)	50
484010	Truck Transportation - local, long-distance, freight, moving & storage, common carrier	C
484020	Truck Transportation -terminal- state regulated (37-3-33)	25
485010	Passenger Transportation- bus terminal- state regulated ((37-3-33)	25
485020	Passenger Transportation - charter & other vehicle transit services, motor carrier	B
485030	Passenger Transportation - taxi cabs, limousine service, buggy, charters - one	J
485040	Passenger Transportation - number of taxis, cabs, limousines, or buggies -over One	J
488010	Wrecker Services - wreckers services	75
492010	Deliveries Inside City Limits - couriers, local messengers, services, local delivery services, carriers	V
492010.01	Deliveries Outside City Limits- couriers, local messengers, services, local delivery services, carriers	V



<u>Internal No.</u>	<u>Classification/Business Description including Certification information</u>	<u>For Calculation Information See Schedule</u>
493010	Warehousing & Storage- distribution, household, refrigerated, special	100
511010	Publishing Industries- newspaper, book, periodical, databases, software	100
512010	Motion Pictures -theatres, recording, drive-ins, sound studios	100
515010	Broadcasting - radio & television stations	100
517010	Telecommunications- telephone local Office-state regulated (11-51-128)	60
517020	Telecommunications- telephone long distance-state regulated (11-51-128)	15
517030	Telecommunications- cellular & other wireless, paging	60
517040	Telecommunications- resellers of service, retailer	A
519010	Information Services & Data Processing-processing, storing, providing, access to info	75
519020	Satellite Sales I service and set up	75
521010	Bank Main Office- not branch location or ATM	125
521020	Bank Branch or ATM- not main office of bank	100
522030	Savings & Loans- not branch location or ATM	125
522040	S&L Branch or ATM - not main office of S&L	100.00
522050	Pawn Shop -whether title pawn or merchandise, pawn brokers	B
522060	Credit Services -check cashing, activities related to credit & mediation	150
523070	Securities, Commodity- brokerage, portfolio, investment, other <b>Must Provide Board Certification: Alabama Securities Commission</b>	150
524010	Insurance Company- casualty, fire, and/or marine premiums; contract bonding	11-51-120/123
524020	Insurance Company- health, allied & all other premiums	11-51-120/123
524030	Agent Office- administration of third parties, pension funds, annuities, etc.	150
525010	Funds, Trusts, Other Financial Agencies - Mortgage Brokers	150
531010	Real Estate- Offices, agents, brokers, management, appraisers	100
532010	Rental & Leasing - movie & video rental	50
532020	Rental & Leasing- auto, truck, trailer, RV, all tangible property	A
541010	Attorney/Lawyer- individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	100
541020	Accountant/CPA/Auditors- individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	100
541030	Architect- individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	100
541040	Engineer- individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	100
541050	Surveyor- individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	100
541060	Computer Programmer- software engineer, networking, CAD	100
541070	Photographer- studios, portrait, commercial, services	75
541080	Veterinarian- individual and/or firm professional license (per doctor) <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	100
541090	Professional-lab research- medical test, research, etc.	50
541100	Physician/Surgeons/Doctors- individual and/or firm professional license (per doctor) <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	100

<u>Internal No.</u>	<u>Classification/Business Description including Certification information</u>	<u>For Calculation Information See Schedule</u>
541101	Dentist- individual and/or firm professional license (per doctor) <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	100
541103	Chiropractor- individual and/or firm professional license (per doctor) <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	100
541102	Pharmacists - per pharmacists <b>Must Provide Board Certification: Pharmacy Board</b>	100
541104	Optometrist & Eye Glass Dealers- individual and/or firm professional license (per doctor) <b>Must Provide Board Certification: Optometry Board</b>	100
541105	Professional Services Not Elsewhere Classified-auctioneers, piano tuners, butchers, locksmiths, Market Quotations (agent), etc.	75
551010	Management Companies- offices, enterprises, regional, corporate	100
561020	Administrative Services -answering, employment, office, secretarial, travel	75
561030	Private Investigator- or any type investigator	75
561040	Alarm Companies - sprinklers & security-monitoring & installation <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	75
561050	Exterminating Services - exterminating company & its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	50
561060	Janitorial Firm -janitorial cleaning services including carpet	50
561070	Landscaping- tree removal, irrigation sprinkler, nursery stock	100
561080	Lawn Maintenance - tree trimming, lawn maintenance, pressure washing	50
562010	Waste Management- companies, trucks, septic tanks & cleaning, landfill, services	100
611010	Educational Services -technical, computer, sports, services, business	75
621020	HMO- medical centers and services	100
621030	Outpatient Care Centers- all other types of services	A
621020.01	Ambulance- ambulance companies and/or services	A
622010	Hospitals -surgical, substance abuse, psychiatric, general care, special, etc.	200
623010	Nursing & Home Health Care -residential care facility, day care, assisted living	50
623020	Nursing Home- care for elderly & continuing care facilities	200
624010	Social Assistance - shelters, vocational, child-care, abuse, emergency	100
624020	Child Day Care Service -In Home <b>Must Provide Board Certification: Department of Human Resources</b>	50
711010	Arts & Sports- dance, musical, artist, gymnastics, dance masters	50
711020	Special Events - promoter or activity - see schedule for rates	150
711030	Disc Jockeys	50
712010	Museums -museums & historical sites, zoos, botanical gardens, parks	c
713010	Amusement- arcades, golf clubs, fitness gyms, bowling centers, shooting galleries	50
713020	Amusement- carnival companies, skating rinks	500
721010	Accommodations - hotels, motels, & similar facilities	c
721020	Accommodations - bed & breakfast, inns, & services	150
721030	Accommodations -trailer parks, RV parks, & travel parks	100
721040	Accommodations -rooming houses & boarding houses	150
722010	Restaurant- full-service restaurant facility <b>Must Provide Board Certification: Department of Health Permit</b>	100
722020	Restaurant- limited facility or service- Deli <b>Must Provide Board Certification: Department of Health Permit</b>	75

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722030	Caterers -and/or mobile food services, lunch stands or wagons <b>Must Provide Board Certification: Department of Health Permit</b>	25
722040	Bakeries <b>Must Provide Board Certification: Department of Health Permit</b>	75
722050	Drinking Establishment- club, lounge, bar, dance hall or other <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	B
811010	Repairs & Maintenance - auto, paint/body, other vehicular	75
811020	Car Wash- Detail Shop	50
811030	Repairs & Maintenance- auto repair/maintenance- garage	75
811040	Repairs & Maintenance-all electronic equipment--computers, TV, Radio, Small Appliances	50
811050	Repairs & Maintenance - all home appliances, home & garden, equipment, furniture, cabinets	50
811060	Repairs & Maintenance- small motors, machine shops, equipment repairs, welding	50
811070	Repairs & Maintenance (other) - jewelry & watch repair, gunsmiths, etc.	50
811080	Tire Recapping, Retreading or Vulcanizing -	75
811090	Shoe Shop - Repair shoes, boots	50
812010	Barber & Style Shops -beauty shops, nail salons, manicurist, masseurs <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	50
812020	Tanning Salons	50
812030	Tanning Salons - each additional Bed	12
812040	Bonding Company- bonding, debenture company	50
812050	Laundry & Dry Cleaners -includes linen and towel supplies, uniform rentals	100
812060	Funeral Homes & Casket Dealers- including undertakers, monuments, tombstones <b>Must Provide Board Certification: Board of Funeral Services</b>	200
812070	Fortune Teller - or Clairvoyant- individual reader license	M
910010	Category for number of vending machines - all types vending, coin operated machines	N
910020	Washaterias or Launderettes- number of machines	W
910030	Category for number of pool tables- billiard or pool room	O
910040	Category for number of amusement devices and/or games-bowling, juke boxes, pinball	P
999010	Consultant	50
999020	Repo Dealer	75
312145	ABC/Special Events Retail <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	200
312146	ABC/Special Retail (more than thirty days) <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	200
312147	ABC/Special Retail (thirty days or less) <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	100

## Calculation Information

<b>Schedule. "A" If gross receipts are:</b>				
More Than	but	Less Than		
\$0		\$99,999	\$100	
\$100,000		\$199,999	\$125 + \$1.00 per M in excess of	\$100,000
\$200,000		\$299,999	\$175 + \$2.00 per M in excess of	\$200,000
\$300,000		\$399,999	\$200 + \$2.20 per M in excess of	\$300,000
\$400,000		\$499,999	\$300 + \$2.15 per M in excess of	\$400,000
\$500,000		\$599,999	\$400 + \$2.10 per M in excess of	\$500,000
\$600,000		\$699,999	\$500 + \$2.05 per M in excess of	\$600,000
\$700,000		\$799,999	\$600 + \$2.00 per M in excess of	\$700,000
\$800,000		\$899,999	\$700 + \$1.95 per M in excess of	\$800,000
\$900,000		\$999,999	\$800+ \$1.85 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$900 + \$1.80 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,000 + \$1.75 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,100 + \$1.70 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,200 + \$1.65 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,300 + \$1.60 Per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,400 + \$1.55 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,500 + \$1.50 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$1,600 + \$1.50 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$1,700 + \$1.45 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$1,800 + \$1.40 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$1,900 + \$1.35 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$1,200 + \$1.30 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$1,300 + \$1.25 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$1,400 + \$1.20 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$1,500 + \$1.15 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$1,600 + \$1.10 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$1,700 + \$1.05 per M in excess of	\$58,000,000
\$92,000,000		Over\$92MM	\$1,800 + \$ 1.00 per M in excess of	\$92,000,000

**Schedule "B" If gross receipts are:**

More Than	but	Less Than		
\$0		\$99,000	250.00	
\$100,000		\$199,999	\$275 + \$1.00 per M in excess of	\$100,000
\$200,000		\$299,999	\$300 + \$2.00 per M in excess of	\$200,000
\$300,000		\$399,999	\$400 + \$2.20 per M in excess of	\$300,000
\$400,000		\$499,999	\$500 + \$2.15 per M in excess of	\$400,000
\$500,000		\$599,999	\$600 + \$2.10 per M in excess of	\$500,000
\$600,000		\$699,999	\$700 + \$2.05 per M in excess of	\$600,000
\$700,000		\$799,999	\$800 + \$2.00 per M in excess of	\$700,000
\$800,000		\$899,999	\$900 + \$1.95 per M in excess of	\$800,000
\$900,000		\$999,999	\$1,000 + \$1.85 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$1,200 + \$1.80 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,300 + \$1.75 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,400 + \$1.70 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,500 + \$1.65 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,600 + \$1.60 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,700 + \$1.55 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,800 + \$1.50 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$1,900 + \$1.50 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$2,000 + \$1.45 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$2,100 + \$1.40 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$2,200 + \$1.35 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$2,300 + \$1.30 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$2,400 + \$1.25 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$2,500 + \$1.20 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$2,600 + \$1.15 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$2,700 + \$1.10 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$2,800 + \$1.05 per M in excess of	\$58,000,000
\$92,000,000		Over \$92MM	\$2,900 + \$1.00 per M in excess of	\$92,000,000

**Schedule "C" If gross receipts are:**

More Than	but	Less Than		
\$0		\$99,999	\$150	
\$100,000		\$199,999	\$175 + \$1.00 per M in excess of	\$100,000
\$200,000		\$299,999	\$200 + \$2.00 per M in excess of	\$200,000
\$300,000		\$399,999	\$250 + \$2.20 per M in excess of	\$300,000
\$400,000		\$499,999	\$300 + \$2.15 per M in excess of	\$400,000
\$500,000		\$599,999	\$400 + \$2.10 per M in excess of	\$500,000
\$600,000		\$699,999	\$500 + \$2.05 per M in excess of	\$600,000
\$700,000		\$799,999	\$600 + \$2.00 per M in excess of	\$700,000
\$800,000		\$899,999	\$700 + \$1.95 per M in excess of	\$800,000
\$900,000		\$999,999	\$800+ \$1.85 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$900 + \$1.80 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,000 + \$1.75 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,100 + \$1.70 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,200 + \$1.65 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,300 + \$1.60 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,400 + \$1.55 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,500 + \$1.50 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$1,600 + \$1.50 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$1,700 + \$1.45 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$1,800 + \$1.40 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$1,900 + \$1.35 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$1,200 + \$1.30 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$1,300 + \$1.25 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$1,400 + \$1.20 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$1,500 + \$1.15 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$1,600 + \$1.10 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$1,700 + \$1.05 per M in excess of	\$58,000,000
		Over \$92 MM	\$1,800 + \$ 1.00 per M in excess of.	\$92,000,000

**Schedule "D" If gross receipts are:**

More Than	but	Less Than	
\$0		\$99,999	\$100
\$100,000		\$199,999	\$125 + \$1.00 per M in excess of \$100,000
\$200,000		\$299,999	\$175 + \$2.00 per M in excess of \$200,000
\$300,000		\$399,999	\$200 + \$2.20 per M in excess of \$300,000
\$400,000		\$499,999	\$300 + \$2.15 per M in excess of \$400,000
\$500,000		\$599,999	\$400 + \$2.10 per M in excess of \$500,000
\$600,000		\$699,999	\$500 + \$2.05 per M in excess of \$600,000
\$700,000		\$799,999	\$600 + \$2.00 per M in excess of \$700,000
\$800,000		\$899,999	\$700 + \$1.95 per M in excess of \$800,000
\$900,000		\$999,999	\$800 + \$1.85 per M in excess of \$900,000
\$1,000,000		\$1,099,999	\$900 + \$1.80 per M in excess of \$1,000,000
\$1,100,000		\$1,199,999	\$1,000 + \$1.75 per M in excess of \$1,100,000
\$1,200,000		\$1,299,999	\$1,100 + \$1.70 per M in excess of \$1,200,000
\$1,300,000		\$1,399,999	\$1,200 + \$1.65 per M in excess of \$1,300,000
\$1,400,000		\$1,499,999	\$1,300 + \$1.60 per M in excess of \$1,400,000
\$1,500,000		\$1,999,999	\$1,400 + \$1.55 per M in excess of \$1,500,000
\$2,000,000		\$2,499,999	\$1,500 + \$1.50 per M in excess of \$2,000,000
\$2,500,000		\$2,999,999	\$1,600 + \$1.50 per M in excess of \$2,500,000
\$3,000,000		\$3,499,999	\$1,700 + \$1.45 per M in excess of \$3,000,000
\$3,500,000		\$3,999,999	\$1,800 + \$1.40 per M in excess of \$3,500,000
\$4,000,000		\$4,999,999	\$1,900 + \$1.35 per M in excess of \$4,000,000
\$5,000,000		\$5,999,999	\$1,200 + \$1.30 per M in excess of \$5,000,000
\$6,000,000		\$7,999,999	\$1,300 + \$1.25 per M in excess of \$6,000,000
\$8,000,000		\$10,999,999	\$1,400 + \$1.20 per M in excess of \$8,000,000
\$11,000,000		\$13,999,999	\$1,500 + \$1.15 per M in excess of \$11,000,000
\$14,000,000		\$57,999,999	\$1,600 + \$1.10 per M in excess of \$14,000,000
\$58,000,000		\$91,999,999	\$1,700 + \$1.05 per M in excess of \$58,000,000
\$92,000,000		Over \$92 MM	\$1,800 + \$1.00 per M in excess of \$92,000,000

**Schedule "E" If gross receipts are:**

More Than	but	Less Than		
\$0		\$99,999	\$125	
\$100,000		\$199,999	\$150 + \$1.00 per M in excess of	\$100,000
\$200,000		\$299,999	\$175 + \$2.00 per M in excess of	\$200,000
\$300,000		\$399,999	\$200 + \$2.20 per M in excess of	\$300,000
\$400,000		\$499,999	\$300 + \$2.15 per M in excess of	\$400,000
\$500,000		\$599,999	\$400 + \$2.10 per M in excess of	\$500,000
\$600,000		\$699,999	\$500 + \$2.05 per M in excess of	\$600,000
\$700,000		\$799,999	\$600 + \$2.00 per M in excess of	\$700,000
\$800,000		\$899,999	\$700 + \$1.95 per M in excess of	\$800,000
\$900,000		\$999,999	\$800+ \$1.85 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$900 + \$1.80 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,000 + \$1.75 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,100 + \$1.70 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,200 + \$1.65 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,300 + \$1.60 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,400 + \$1.55 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,500 + \$1.50 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$1,600 + \$1.50 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$1,700 + \$1.45 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$1,800 + \$1.40 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$1,900 + \$1.35 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$1,200 + \$1.30 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$1,300 + \$1.25 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$1,400 + \$1.20 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$1,500 + \$1.15 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$1,600 + \$1.10 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$1,700 + \$1.05 per M in excess of	\$58,000,000
\$92,000,000		Over\$92MM	\$1,800 + \$ 1.00 per M in excess of	\$92,000,000



**Schedule "F" If gross receipts are:**

More Than	but	Less Than		
\$0		\$99,999	\$100	
\$100,000		\$199,999	\$125 + \$1.00 per M in excess of	\$100,000
\$200,000		\$299,999	\$175 + \$2.00 per M in excess of	\$200,000
\$300,000		\$399,999	\$200 + \$2.20 per M in excess of	\$300,000
\$400,000		\$499,999	\$300 + \$2.15 per M in excess of	\$400,000
\$500,000		\$599,999	\$400 + \$2.10 per M in excess of	\$500,000
\$600,000		\$699,999	\$500 + \$2.05 per M in excess of	\$600,000
\$700,000		\$799,999	\$600 + \$2.00 per M in excess of	\$700,000
\$800,000		\$899,999	\$700 + \$1.95 per M in excess of	\$800,000
\$900,000		\$999,999	\$800+ \$1.85 per M in excess of	\$900,000
\$1,000,000		\$1,099,999	\$900 + \$1.80 per M in excess of	\$1,000,000
\$1,100,000		\$1,199,999	\$1,000 + \$1.75 per M in excess of	\$1,100,000
\$1,200,000		\$1,299,999	\$1,100 + \$1.70 per M in excess of	\$1,200,000
\$1,300,000		\$1,399,999	\$1,200 + \$1.65 per M in excess of	\$1,300,000
\$1,400,000		\$1,499,999	\$1,300 + \$1.60 per M in excess of	\$1,400,000
\$1,500,000		\$1,999,999	\$1,400 + \$1.55 per M in excess of	\$1,500,000
\$2,000,000		\$2,499,999	\$1,500 + \$1.50 per M in excess of	\$2,000,000
\$2,500,000		\$2,999,999	\$1,600 + \$1.50 per M in excess of	\$2,500,000
\$3,000,000		\$3,499,999	\$1,700 + \$1.45 per M in excess of	\$3,000,000
\$3,500,000		\$3,999,999	\$1,800 + \$1.40 per M in excess of	\$3,500,000
\$4,000,000		\$4,999,999	\$1,900 + \$1.35 per M in excess of	\$4,000,000
\$5,000,000		\$5,999,999	\$1,200 + \$1.30 per M in excess of	\$5,000,000
\$6,000,000		\$7,999,999	\$1,300 + \$1.25 per M in excess of	\$6,000,000
\$8,000,000		\$10,999,999	\$1,400 + \$1.20 per M in excess of	\$8,000,000
\$11,000,000		\$13,999,999	\$1,500 + \$1.15 per M in excess of	\$11,000,000
\$14,000,000		\$57,999,999	\$1,600 + \$1.10 per M in excess of	\$14,000,000
\$58,000,000		\$91,999,999	\$1,700 + \$1.05 per M in excess of	\$58,000,000
\$92,000,000		Over\$92MM	\$1,800 + \$ 1.00 per M in excess of	\$92,000,000

**Schedule "G" Electric, Water, and Gas Companies**

For selling or distributing electrical current, water, or natural gas, an amount equal to three percent (3%) of the gross receipts of the business transacted in the Town or its police jurisdiction for the previous year for the sale or distribution of electrical current, water, or natural gas from any point in or into the Town or its police jurisdiction.

## Schedule "H" Beer, Wine & Liquor

State of Alabama Code	Classification	Amount	Licenses: Notes
040 (Beer On/Off Premises)	312121	\$75.00	Set by State Code 63.0
050 (Beer Off Premise Only)	312122	\$50.00	Set by State Code 63.0
060 (Table Wine On/Off Premises)	312131	\$75.00	
070 (Table Wine Off Premises Only)	312131	\$75.00	
010 (Lounge Retail Liquor Class I)	312121	\$75.00	All three codes are part of the package plus the business license code
	312141	\$650.00	
	312131	\$75.00	
011 (Package Store Liquor Class II)	312122	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
020 (Restaurant Retail Liquor)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
032 (Club Liquor Class II)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	313131	\$75.00	
II0 (Wholesale Table Wine & Beer)	312132	\$375.00	Distributors License

## Schedule "I" Peddlers and Itinerant Dealers

Selling door-to-door or store-to-store:

A. Per one	\$ 50.00
C. Per year	\$150.00

Any license issued under this subsection is issued subject to the approval and restrictions of the Police Department and is subject to revocation with cause without recourse. Peddlers and itinerant dealers must have written permission from the owner or operator of businesses to sell from their private parking lots or from any portion of public right-of-way in front of such businesses.

## Schedule "J" Taxi Cabs & Limousines

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

A. One (1) taxi cab or limousine	\$50.00 per vehicle
B. All taxi cabs or limousines over one (1)	\$25.00 per vehicle

## Schedule "K" Telephones & Telecommunications

- A. Each person operating a telephone exchange in the Town and/or a long distance telephone service in the Town shall pay a license tax on a per capita basis as set forth in Section 11-51-128, *Code of Alabama 1975*.
- B. Each person engaged in the business of transmitting television, telecommunications or informational service signals by Wires or cable in the Town, or installing Wires or other facilities for such purposes where the wires or facilities do *not* use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a **service provider**, and shall pay an amount equal to five percent (5%) of the gross revenue of the business transacted by such person in the Town or its police jurisdiction for the preceding year.
- C. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the Town, or installing Wires or other facilities for such purpose where the wires or facilities use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a **system owner**, and shall pay **\$100** per year in addition to any franchise fees separately owed and paid as rent for the use of the public rights-of-way by such person in the Town or its police jurisdiction for the preceding year.
- D. Each person who owns a wire line system that uses, crosses or otherwise occupies any portion of the public rights-of-way, but derives no revenue from the system within the city, shall be defined as a **transporter of services** and shall pay a fee of \$3.00 per foot per year for each foot of facilities that occupies, uses or crosses any portion of the public rights-of-way.

## Schedule "L" Special Events Licenses

Ordinance or Resolutions Apply

## Schedule "M" 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 "N" Vending Machines

In addition to the license thereto, there shall be an additional charge for each machine. The cost of each machine shall be according to the following table:

1-5 machines vending any type merchandise or product	\$20.00 per machine
5-10 machines vending any type merchandise or product	\$10.00 per machine
All over 10 machines vending any type merchandise or product	\$ 5.00 per machine

## Schedule "O" Billiard and/or Pool Tables

In addition to the license thereto, there shall be an additional charge per table. The cost of each table shall be according to the following table:

1-2 billiard or pool tables	\$50.00 per table
All over 2 billiard or pool tables	\$25.00 per table

## Schedule "P" Amusement Devices

In addition to the license thereto, there shall be an additional charge for each machine. The cost of each machine shall be according to the following table:

1-10 machines	\$25.00 per machine
All over 10 machines	\$10.00 per machine

## Schedule "Q" Buses, Trucks, & Other Equipment

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

1-2 buses, trucks, or other equipment	\$50.00 each
3-5 buses, trucks, or other equipment	\$25.00 each
All over 5 buses, trucks, or other equipment	\$10.00 each

## Schedule "R" Number of Employees

R-1	Where personnel are from I 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 II to 20 people	\$550.00
R-5	Where personnel are from 21 to 50 people	\$700.00
R-6	Where persmmel are from 51 to 75 people	\$850.00
R-7	Where personnel are from 76 to 100 people	\$1,000.00
R-8	Where personnel are over 100 people	\$1,000.00 + \$50.00 per person

## Schedule "S" Square Feet

S-1	Zero	to	5,000 square feet	\$100.00
S-2	5,001	to	10,000 square feet	\$200.00
S-3	10,001	to	20,000 square feet	\$300.00
S-4	20,001	to	30,000 square feet	\$400.00
S-5	30,001	to	40,000 square feet	\$500.00
S-6	40,001	to	50,000 square feet	\$600.00
S-7	50,001	to	60,000 square feet	\$700.00
S-8	60,001	to	70,000 square feet	\$800.00
S-9	70,001	to	80,000 square feet	\$900.00
S-10	80,001	to	90,000 square feet	\$1,000.00
S-11	90,001	to	100,000 square feet	\$1,200.00

Over 100,001 square feet      \$1,200.00 + \$ .01 per square foot

## Schedule "T"

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$500.00.

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

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

## Schedule "V" - 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 "W" Washaterias or Launderettes

1-5 Machines- Total	\$25.00
Each Additional Machine each	\$5.00