

**Town of Gordon (9613)
Business License
Fee Schedule**

including General Information/FAQs



Thank you for doing business in the Town of Gordon

All businesses operating in the city limits or police jurisdiction of the Town of Gordon 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.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	Accommodations – bed and breakfast inns and services	D
721110	Accommodations – hotels, motels and similar facilities	C
721310	Accommodations – rooming houses and boarding houses	150.00
721214	Accommodations – trailer parks, RV parks, and travel parks	150.00
541211	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	100.00
926	Administration of Economic programs	
924	Administration of Environmental Quality Programs	
925	Administration of housing, urban, comm..	
923	Administration of human resource programs	
561439	Administrative services – answering, employment, office, sec., travel	75.00
524292	Agent Office – administration of third parties, pension funds, annuities, etc	150.00
115114	Agriculture support – cotton gins, farm mgt, post-harvest activities	75.00
481111	Air transportation – airline tickets, shipping, freight, charters service	B
561621	Alarm Companies- sprinklers & security- monitoring and installation Must Provide Board Certification: Alabama Electronic Security Board of Licensure	75.00
312141	Alcohol – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
713990	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	B
112990	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	75.00
315999	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	D
335211	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	C
541310	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	100.00
711219	Arts and sports – dance, musical, teams, tracks, promoters, agents	50.00
541110	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	100.00
812200	Bail Bonds	50.00
522111	Bank Branch or ATM – not main office of bank	U
522110	Bank Main Office – not branch location or ATM	U
312122	Beer – off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312121	Beer – on/off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312132	Beer & Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
312100	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	E
515100	Broadcasting – radio and television stations	100.00
444130	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	75.00
910003	Category for number of – amusement devices and/or games	P
910004	Category for number of - buses, taxis, trucks, or other equipment	Q
910002	Category for number of – pool tables	O
910001	Category for number of – vending machines for all types vending	N
722320	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health Permit	75.00
325998	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	C
624410	Child Day Care Services	50.00
621310	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	100.00
448190	Clothing & accessories – men, women, children, infant, shoe, jewelry	75.00
334419	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	C
541511	Computer Programmer – individual and/or professional firm license	100.00
236220	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	100.00
237991	Contractors - heavy construction - itinerant not local, steel work Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	100.00
237950.01	Contractors – <u>specialty trade</u> – building equipment & mechanical install	50.00
238510	Contractors – <u>specialty trade</u> – carpentry contractors	50.00
238710	Contractors – <u>specialty trade</u> – concrete contractors	50.00
238420	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	50.00
238310	Contractors – <u>specialty trade</u> – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	50.00
238930	Contractors – <u>specialty trade</u> – excavation and site development	100.00
238520	Contractors – <u>specialty trade</u> – floor coverings/all types	50.00
238920	Contractors – <u>specialty trade</u> – glass and glazing contractors	50.00
238410	Contractors – <u>specialty trade</u> – masonry and stone contractors	50.00
238210	Contractors – <u>specialty trade</u> – painting and wall covering	50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238110	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	50.00
238160	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	50.00
238910	Contractors – <u>specialty trade</u> – structural steel erection	50.00
238430	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	50.00
238810	Contractors – <u>specialty trade</u> – water well drilling & irrigation	50.00
238940.01	Contractors – <u>specialty trade</u> – wrecking and demolition	50.00
238991	Contractors - specialty trades contractors - itinerant not local	50.00
238990	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy	50.00
236321	Contractors - general contractors, itinerant, residential/ comm builder	100.00
236990	Contractors - general contractors, repairs and maintenance	50.00
492110	Couriers – couriers and local messengers, services, local delivery services	C
522390	Credit services – check cashing	150.00
999999	Delivery	V
621200	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	100.00
452110	Department Store - department, warehouse clubs	B
711311	Disc Jockey	50.00
722410.02	Drinking Establishment - must also purchase 312121, 312141 and 312131 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
611699	Educational services – technical, computer, sports, services, business	75.00
443112	Electronic & appliance store – household, radio, television, computers	75.00
541330	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	100.00
561710	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	50.00
111998	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	75.00
114119	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	75.00
445120	Food & beverage stores – grocery, convenience store, markets	F
311991	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
722330	Food Service - Mobile Must Provide Board Certification: Department of Health Permit	75.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
113110	Forestry – logging, forestry, timber track operations, timber mgt	100.00
812990	Fortune Teller or Clairvoyant – individual reader license	M
525990	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	150.00
812210	Funeral Parlors & Directors <i>Must Provide Board Certification: Board of Funeral Services</i>	75.00
442290	Furniture – furniture, home furnishings, stores, floor coverings, window	75.00
337129	Furniture manufacturing – cabinets, office, household, beds, kitchen	C
447110	Gasoline Retail - selling gasoline with or without convenience stores	100.00
446199	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	75.00
621491	HMO – medical centers and services	B
444100	Home Centers- super home centers	B
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special	C
422740	Ice Wholesalers	50.00
519190	Information services and data processing – providing, storing, processing, access to information	75.00
524126	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11-51-120/123
524128	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
561720	Janitorial firm – janitorial cleaning services – individual or firm	50.00
561730	Landscaping Services- tree removal, irrigation sprinkler	100.00
561731	Lawn Maintenance- tree trimming, lawn main., pressure washing	50.00
316993	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	D
333990	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	C
551110	Management companies – offices, enterprises, regional, corporate	100.00
332999	Metal fabrication – cutlery, structural, ornamental, machine shops	D
212299	Mining - (except for oil and gas) all related mining activities	100.00
213112	Mining support services – for oil and gas mining activities, oil/gas wells	100.00
339999	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
453998	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	75.00
236220.01	Mobile Home- Movers/ Sales & deliveries	75.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
423990	Monument Dealers	75.00
512131	Motion pictures – theatres, videos, recording, drive-ins, sound studios	100.00
441310	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	75.00
441311	Motor vehicles - new and/or used automobiles, motorcycles, boats, – dealerships and lots, etc ... Must Provide Board Certification: Revenue Department-License Section	75.00
712190	Museums – museums and historical sites, zoos, botanical gardens, parks	C
928	National Security and International Affairs	
327331	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
454395	Non-Store Retailer - Temp. Vendors/Solicitor	150.00 yearly
454395.01	Non-Store Retailer - Temp. Vendors/Solicitor	50.00 daily
454392	Non-Store Retailer - Temp.Vendors/Concession stands/ Souvenir	150.00 yearly
454392.01	Non-Store Retailer - Temp.Vendors/Concession stands/ Souvenir	50.00 daily
454390	Non-Store Retailers - direct selling, mail order	150.00 yearly
454390.01	Non-Store Retailers - direct selling, mail order	50.00 daily
454391	Non-Store Retailers- Temp.Vendors/Commercial promoted special events	150.00 yearly
454391.01	Non-Store Retailers- Temp.Vendors/Commercial promoted special events	50.00 daily
623110	Nursing care – residential care facility, day care, assisted living	C
623312	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D
211111	Oil and gas extraction – natural gas liquid extraction, crude extraction	100.00
621320	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	100.00
314129	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	E
621498	Outpatient Care Centers – all other types of services	C
445310	Package Stores – selling beer, wine and liquor plus general mdse Must also purchase 312122.00, 312131.00 & 312141.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	D
322229	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	E
485114	Passenger transportation – bus terminals state regulated	37-3-33
485320	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	J
485113	Passenger transportation – charter and other vehicle transit services	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
485321	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggies	J
522298	Pawn Shop – whether title pawn or merchandise	100.00
812199	Personal Services – hair, skin, barber, beautician, diet, nail, tanning Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	50.00
324199	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	C
541921	Photographer – studios, portrait, commercial, services	75.00
621111	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	100.00
326291	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
331528	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	C
323112	Printing – screen, quick, digital, books, lithographic, handbills, comm.	75.00
541990	Professional Services Not Elsewhere Classified – scientific, technical	100.00
511199	Publishing industries except internet – newspaper, book, periodical, databases, software	100.00
482110	Rail transportation – transportation, ticket offices, state regulated	11-51-124
531390	Real estate – offices, agents, brokers, management, appraisers	100.00
532490	Rental and leasing – auto, truck, trailer, RV, all tangible property	C
532230	Rental and leasing – movie and video rental	50.00
811412	Repairs and maintenance – all appliances, home & garden equipment	50.00
811219	Repairs and maintenance – all electronic equipment	50.00
811118	Repairs and maintenance – auto, paint/body, carwash, other vehicular	50.00
722110	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health Permit	100.00
722211	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	50.00
522121	S&L Branch or ATM – not main office of S&L	U
517410	Satellite- setup/ dealers	75.00
522120	Savings and Loans – not branch location or ATM	U
523999	Securities, commodity – brokerage, portfolio, investment, other financial services	150.00
487990	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
624229	Social assistance – shelters, vocational, child care, abuse, emergency	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
927	Space, research, and technology	
711310	Special Events – promoter or activity – see schedule for rates	150.00
451120	Sporting goods & hobbies – toy, fish, gun, books, games	75.00
541360	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	100.00
517322	Telecommunications – cellular and other wireless, paging	K
517330	Telecommunications – resellers of service	A
517310	Telecommunications – telephone local per 11-51-128	K
517320	Telecommunications – telephone long distance per 11-51-128	K
517311	Telecommunications- telephone local office	100.00
313112	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336112	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	D
484122	Truck transportation – local, long-distance, freight, moving, and storage	C
484230	Truck transportation – terminal – state regulated	37-3-33
999111	Unclassified miscellaneous business services not elsewhere classified	50.00
999222	Unclassified miscellaneous personal services not elsewhere classified	75.00
453310	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	75.00
221122	Utilities – electric power or light company	3% OF GROSS
221210	Utilities – natural gas company	3% OF GROSS
221310	Utilities – water, sewage treatment, steam, and other	3% OF GROSS
541940	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	100.00
493110	Warehousing and storage – distribution, household, refrigerated, special	75.00
562998	Waste management – companies, trucks, septic tanks, landfill, services	75.00
483212	Water transportation – coastal, freight forwarders, inland, passenger	B
421990	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture	E
422720	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	F
424990	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	E
312131	Wine – state regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
321999	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	F
811410	Wrecker Service- wrecker services	75.00

Schedule "A" – If gross receipts are:

More Than	but	less than	
0		99,999	100
100,000		199,999	346 + 2.72 per M in excess of 100,000
200,000		299,999	618 + 2.35 per M in excess of 200,000
300,000		399,999	853 + 2.21 per M in excess of 300,000
400,000		499,999	1,074 + 2.16 per M in excess of 400,000
500,000		599,999	1,290 + 2.11 per M in excess of 500,000
600,000		699,999	1,501 + 2.05 per M in excess of 600,000
700,000		799,999	1,706 + 2.00 per M in excess of 700,000
800,000		899,999	1,906 + 1.95 per M in excess of 800,000
900,000		999,999	2,101 + 1.89 per M in excess of 900,000
1,000,000		1,099,999	2,290 + 1.84 per M in excess of 1,000,000
1,100,000		1,199,999	2,274 + 1.79 per M in excess of 1,100,000
1,200,000		1,299,999	2,653 + 1.73 per M in excess of 1,200,000
1,300,000		1,399,999	2,826 + 1.68 per M in excess of 1,300,000
1,400,000		1,499,999	2,994 + 1.63 per M in excess of 1,400,000
1,500,000		1,999,999	3,157 + 1.60 per M in excess of 1,500,000
2,000,000		2,499,999	3,957 + 1.57 per M in excess of 2,000,000
2,500,000		2,999,999	4,742 + 1.55 per M in excess of 2,500,000
3,000,000		3,499,999	5,517 + 1.49 per M in excess of 3,000,000
3,500,000		3,999,999	6,262 + 1.44 per M in excess of 3,500,000
4,000,000		4,999,999	6,982 + 1.39 per M in excess of 4,000,000
5,000,000		5,999,999	8,372 + 1.33 per M in excess of 5,000,000
6,000,000		7,999,999	9,702 + 1.28 per M in excess of 6,000,000
8,000,000		10,999,999	12,262 + 1.23 per M in excess of 8,000,000
11,000,000		13,999,999	15,952 + 1.17 per M in excess of 11,000,000
14,000,000		57,999,999	19,462 + 1.12 per M in excess of 14,000,000
58,000,000		91,999,999	68,742 + 1.01 per M in excess of 58,000,000
92,000,000 and over			102,080 + .80 per M in excess of
92,000,000			

Schedule "B" – If gross receipts are:

More than	but	Less than	
0		99,999	100
100,000		199,999	300 + 2.41 per M in excess of 100,000
200,000		299,999	541 + 2.05 per M in excess of 200,000
300,000		399,999	746 + 1.94 per M in excess of 300,000
400,000		499,999	940 + 1.89 per M in excess of 400,000
500,000		599,999	1,129 + 1.84 per M in excess of 500,000
600,000		699,999	1,313 + 1.80 per M in excess of 600,000
700,000		799,999	1,492 + 1.75 per M in excess of 700,000
800,000		899,999	1,668 + 1.70 per M in excess of 800,000
900,000		999,999	1,838 + 1.66 per M in excess of 900,000
1,000,000		1,099,999	2,004 + 1.61 per M in excess of 1,000,000
1,100,000		1,199,999	2,165 + 1.56 per M in excess of 1,100,000
1,200,000		1,299,999	2,321 + 1.52 per M in excess of 1,200,000
1,300,000		1,399,999	2,473 + 1.47 per M in excess of 1,300,000
1,400,000		1,499,999	2,620 + 1.42 per M in excess of 1,400,000
1,500,000		1,999,999	2,762 + 1.40 per M in excess of 1,500,000
2,000,000		2,499,999	3,462 + 1.38 per M in excess of 2,000,000
2,500,000		2,999,999	4,152 + 1.35 per M in excess of 2,500,000
3,000,000		3,499,999	4,827 + 1.31 per M in excess of 3,000,000
3,500,000		3,999,999	5,482 + 1.26 per M in excess of 3,500,000
4,000,000		4,999,999	6,112 + 1.21 per M in excess of 4,000,000
5,000,000		5,999,999	7,322 + 1.17 per M in excess of 5,000,000
6,000,000		7,999,999	8,492 + 1.12 per M in excess of 6,000,000
8,000,000		10,999,999	10,732 + 1.07 per M in excess of 8,000,000
11,000,000		13,999,999	13,942 + 1.03 per M in excess of 11,000,000
14,000,000		57,999,999	17,032 + .98 per M in excess of 14,000,000
58,000,000		91,999,999	68,742 + .89 per M in excess of 58,000,000
92,000,000	over	92MM	90,412 + .70 per M in excess of 92,000,000

Schedule "C" – If gross receipt are:

More than	but	Less than	
0		99,999	100
100,000		199,999	259 +2.05 per M in excess of 100,000
200,000		299,999	464 +1.76 per M in excess of 200,000
300,000		399,999	640 +1.66 per M in excess of 300,000
400,000		499,999	806 +1.62 per M in excess of 400,000
500,000		599,999	968 +1.58 per M in excess of 500,000
600,000		699,999	1,126 +1.54 per M in excess of 600,000
700,000		799,999	1,280 +1.50 per M in excess of 700,000
800,000		899,999	1,430 +1.46 per M in excess of 800,000
900,000		999,999	1,576 +1.42 per M in excess of 900,000
1,000,000		1,099,999	1,718 +1.38 per M in excess of 1,000,000
1,100,000		1,199,999	1,856 +1.34 per M in excess of 1,100,000
1,200,000		1,299,999	1,990 +1.30 per M in excess of 1,200,000
1,300,000		1,399,999	2,120 +1.26 per M in excess of 1,300,000
1,400,000		1,499,999	2,246 +1.22 per M in excess of 1,400,000
1,500,000		1,999,999	2,368 +1.20 per M in excess of 1,500,000
2,000,000		2,499,999	2,968 +1.18 per M in excess of 2,000,000
2,500,000		2,999,999	3,358 +1.16 per M in excess of 2,500,000
3,000,000		3,499,999	4,138 +1.12 per M in excess of 3,000,000
3,500,000		3,999,999	4,698 +1.08 per M in excess of 3,500,000
4,000,000		4,999,999	5,238 +1.04 per M in excess of 4,000,000
5,000,000		5,999,999	6,278 +1.00 per M in excess of 5,000,000
6,000,000		7,999,999	7,278 + .96 per M in excess of 6,000,000
8,000,000		10,999,999	9,198 + .92 per M in excess of 8,000,000
11,000,000		13,999,999	11,958 + .88 per M in excess of 11,000,000
14,000,000		57,999,999	14,598 + .84 per M in excess of 14,000,000
58,000,000		91,999,999	51,398 + .76 per M in excess of 58,000,000
92,000,000		Over 92MM	77,398 + .60 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	211 +1.72 per M in excess of 100,000
200,000		299,999	383 +1.47 per M in excess of 200,000
300,000		399,999	530 +1.38 per M in excess of 300,000
400,000		499,999	668 +1.35 per M in excess of 400,000
500,000		599,999	803 +1.32 per M in excess of 500,000
600,000		699,999	935 +1.28 per M in excess of 600,000
700,000		799,999	1,063 +1.25 per M in excess of 700,000
800,000		899,999	1,188 +1.22 per M in excess of 800,000
900,000		999,999	1,310 +1.18 per M in excess of 900,000
1,000,000		1,099,999	1,428 +1.15 per M in excess of 1,000,000
1,100,000		1,199,999	1,543 +1.12 per M in excess of 1,100,000
1,200,000		1,299,999	1,655 +1.08 per M in excess of 1,200,000
1,300,000		1,399,999	1,763 +1.05 per M in excess of 1,300,000
1,400,000		1,499,999	1,868 +1.02 per M in excess of 1,400,000
1,500,000		1,999,999	1,970 +1.00 per M in excess of 1,500,000
2,000,000		2,499,999	2,470 + .98 per M in excess of 2,000,000
2,500,000		2,999,999	2,960 + .97 per M in excess of 2,500,000
3,000,000		3,499,999	3,445 + .93 per M in excess of 3,000,000
3,500,000		3,999,999	3,910 + .90 per M in excess of 3,500,000
4,000,000		4,999,999	4,360 + .87 per M in excess of 4,000,000
5,000,000		5,999,999	5,230 + .83 per M in excess of 5,000,000
6,000,000		7,999,999	6,060 + .80 per M in excess of 6,000,000
8,000,000		10,999,999	7,660 + .77 per M in excess of 8,000,000
11,000,000		13,999,999	9,970 + .73 per M in excess of 11,000,000
14,000,000		57,999,999	12,160 + .70 per M in excess of 14,000,000
58,000,000		91,999,999	42,960 + .63 per M in excess of 58,000,000
92,000,000		Over 92MM	64,380 + .50 per M in excess of 92,000,000

Schedule "E" – If gross receipts are:

More Than	but	Less than	
0		99,999	100
100,000		199,999	170 +1.33 per M in excess of 100,000
200,000		299,999	303 +1.17 per M in excess of 200,000
300,000		399,999	420 +1.11 per M in excess of 300,000
400,000		499,999	531 +1.08 per M in excess of 400,000
500,000		599,999	639 +1.05 per M in excess of 500,000
600,000		699,999	744 +1.03 per M in excess of 600,000
700,000		799,999	847 +1.00 per M in excess of 700,000
800,000		899,999	947 + .97 per M in excess of 800,000
900,000		999,999	1,044 + .95 per M in excess of 900,000
1,000,000		1,099,999	1,139 + .92 per M in excess of 1,000,000
1,100,000		1,199,999	1,231 + .89 per M in excess of 1,100,000
1,200,000		1,299,999	1,320 + .87 per M in excess of 1,200,000
1,300,000		1,399,999	1,407 + .84 per M in excess of 1,300,000
1,400,000		1,499,999	1,491 + .81 per M in excess of 1,400,000
1,500,000		1,999,999	1,572 + .80 per M in excess of 1,500,000
2,000,000		2,499,999	1,972 + .79 per M in excess of 2,000,000
2,500,000		2,999,999	2,367 + .77 per M in excess of 2,500,000
3,000,000		3,499,999	2,752 + .75 per M in excess of 3,000,000
3,500,000		3,999,999	3,127 + .72 per M in excess of 3,500,000
4,000,000		4,999,999	3,487 + .69 per M in excess of 4,000,000
5,000,000		5,999,999	4,177 + .67 per M in excess of 5,000,000
6,000,000		7,999,999	4,847 + .64 per M in excess of 6,000,000
8,000,000		10,999,999	6,127 + .61 per M in excess of 8,000,000
11,000,000		13,999,999	7,957 + .59 per M in excess of 11,000,000
14,000,000		57,999,999	9,727 + .56 per M in excess of 14,000,000
58,000,000		91,999,999	34,367 + .51 per M in excess of 58,000,000
92,000,000		Over 92MM	51,707 + .40 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	129 +1.03 per M in excess of 100,000
200,000		299,999	232 + .88 per M in excess of 200,000
300,000		399,999	320 + .83 per M in excess of 300,000
400,000		499,999	403 + .81 per M in excess of 400,000
500,000		599,999	484 + .79 per M in excess of 500,000
600,000		699,999	563 + .77 per M in excess of 600,000
700,000		799,999	640 + .75 per M in excess of 700,000
800,000		899,999	715 + .73 per M in excess of 800,000
900,000		999,999	788 + .71 per M in excess of 900,000
1,000,000		1,099,999	859 + .69 per M in excess of 1,000,000
1,100,000		1,199,999	938 + .67 per M in excess of 1,100,000
1,200,000		1,299,999	995 + .65 per M in excess of 1,200,000
1,300,000		1,399,999	1,060 + .63 per M in excess of 1,300,000
1,400,000		1,499,999	1,123 + .61 per M in excess of 1,400,000
1,500,000		1,999,999	1,184 + .60 per M in excess of 1,500,000
2,000,000		2,499,999	1,484 + .59 per M in excess of 2,000,000
2,500,000		2,999,999	1,779 + .58 per M in excess of 2,500,000
3,000,000		3,499,999	2,069 + .56 per M in excess of 3,000,000
3,500,000		3,999,999	2,349 + .54 per M in excess of 3,500,000
4,000,000		4,999,999	2,619 + .52 per M in excess of 4,000,000
5,000,000		5,999,999	3,139 + .50 per M in excess of 5,000,000
6,000,000		7,999,999	3,639 + .48 per M in excess of 6,000,000
8,000,000		10,999,999	4,599 + .46 per M in excess of 8,000,000
11,000,000		13,999,999	5,979 + .44 per M in excess of 11,000,000
14,000,000		57,999,999	7,299 + .42 per M in excess of 14,000,000
58,000,000		91,999,999	25,779 + .38 per M in excess of 58,000,000
92,000,000		Over 92MM	38,699 + .30 per M in excess of 92,000,000

Schedule "G" - Electric Company and Gas Company

For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" - Beer, Wine & Liquor

State of Alabama Code Classification	Amount	Licensing	Notes
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise 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	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

Schedule "I" - Peddlers

Daily Rate issued for single day sales activity	\$ 10.00
Weekly Rate issued for week long sales activity	\$ 25.00
Monthly Rate issued for month long sales activity	\$ 50.00
Yearly Rate issued for annual sales activity	\$100.00

Schedule "J" - Taxi Cabs & Limousines

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

1 taxi cab or limousine	\$ 50.00 per decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

Schedule "K" - 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 "L" - Special Events Licenses

[each city or town has to insert their own schedule for handling special events and all those activities that fall under the category of special events, functions or activities]

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 a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
all over 10 machines vending any type merchandise or product	\$ 5.00 per decal

Schedule "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 50.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 25.00 per decal
All machines over 10	\$ 10.00 per decal

Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 5 buses, trucks or other equipment	\$ 10.00 per decal

Schedule "R" - 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 "S" - Square Feet

S-1 From zero to 5,000 Square Feet.....	100.00
S-2 From 5,000 to 10,000 Square Feet.....	200.00
S-3 From 10,000 to 20,000 Square Feet.....	300.00
S-4 From 20,000 to 30,000 Square Feet.....	400.00
S-5 From 30,000 to 40,000 Square Feet.....	500.00
S-6 From 40,000 to 50,000 Square Feet.....	600.00
S-7 From 50,000 to 60,000 Square Feet.....	700.00
S-8 From 60,000 to 70,000 Square Feet.....	800.00
S-9 From 70,000 to 80,000 Square Feet.....	900.00
S-10 From 80,000 to 90,000 Square Feet.....	1,000.00
S-11 From 90,000 to 100,000 Square Feet.....	1,200.00
S-16 From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000	

Schedule "T" - Itinerants

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).