

2008 GORDON FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

<u>CODE</u>	<u>DESCRIPTION</u>	<u>SCHEDULE</u>
111998	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	75.00
112990	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	75.00
113110	Forestry – logging, forestry, timber track operations, timber mgt	100.00
114119	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	75.00
115114	Agriculture support – cotton gins, farm mgt, post-harvest activities	75.00
211111	Oil and gas extraction – natural gas liquid extraction, crude extraction	100.00
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
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
236220	Contractors – general contractors, comm. bldg, residential, subdivisions	100.00
236321	Contractors- general contractors, itinerant, residential/ comm builder	100.00
236990	Contractors- general contractors, repairs and maintenance	50.00
237991	Contractors - heavy construction - itinerant not local, steel work	100.00
238110	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning	50.00
238210	Contractors – <u>specialty trade</u> – painting and wall covering	50.00
238310	Contractors – <u>specialty trade</u> – electrical contractors	50.00
238410	Contractors – <u>specialty trade</u> – masonry and stone contractors	50.00
238420	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	50.00
238430	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	50.00
238510	Contractors – <u>specialty trade</u> – carpentry contractors	50.00

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238520	Contractors – specialty trade – floor coverings/all types	50.00
238160	Contractors – specialty trade – roofing, siding & sheet metal	50.00
238710	Contractors – specialty trade – concrete contractors	50.00
238810	Contractors – specialty trade – water well drilling & irrigation	50.00
238910	Contractors – specialty trade – structural steel erection	50.00
238920	Contractors – specialty trade – glass and glazing contractors	50.00
238930	Contractors – specialty trade – excavation and site development	100.00
238940.01	Contractors – specialty trade – wrecking and demolition	50.00
237950.01	Contractors – specialty trade – building equipment & mechanical install	50.00
238990	Contractors – specialty trades contractors- non-general & non-heavy	50.00
238991	Contractors - specialty trades contractors - itinerant not local	50.00
311991	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
312100	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	E
312121	Beer – on/off premise – state regulated through ABC	H
312122	Beer – off premise – state regulated through ABC	H
312131	Wine – state regulated	H
312132	Beer & Wine – wholesale distributor	H
312141	Alcohol – state regulated through ABC	H
313112	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
314129	Other mfg – mill operations not covered in 313, rugs, linen, curtains	E
315999	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	D
316993	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	D
321999	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	F
322229	Paper mfg – pulp, paper, and converted	E

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	products, stationary, tubes, cores	
323112	Printing – screen, quick, digital, books, lithographic, handbills, comm.	75.00
324199	Petroleum and coal mfg – asphalt, grease, roofing, paving products	C
325998	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	C
326291	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
327331	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
331528	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	C
332999	Metal fabrication – cutlery, structural, ornamental, machine shops	D
333990	Machinery mfg – office machinery, industrial, engines, farm, HVAC	C
334419	Computer & electronic mfg – audio, video, circuit boards, peripherals	C
335211	Appliance mfg – small appliance, lighting, electrical, battery, freezer	C
336112	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	D
337129	Furniture mfg – cabinets, office, household, beds, kitchen	C
339999	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
423990	Monument Dealers	75.00
421990	Wholesale trade – <u> durable</u> , vehicle, machinery, equipment, furniture	E
422720	Wholesale trade – <u> non-durable</u> , wholesale gasoline distributor	F
422740	Ice Wholesalers	50.00
424990	Wholesale trade – <u> non-durable</u> , paper, apparel, grocery, beverages, dairy	E
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 ...	75.00
442290	Furniture – furniture, home furnishings, stores, floor coverings, window	75.00

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443112	Electronic & appliance store – household, radio, television, computers	75.00
444130	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	75.00
444100	Home Centers- super home centers	B
445120	Food & beverage stores – grocery, convenience store, markets	F
445310	Package Stores – selling beer, wine and liquor plus general mdse Must also purchase 312122.00, 312131.00 & 312141.00	D
446199	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	75.00
447110	Gasoline Retail - selling gasoline with or without convenience stores	100.00
448190	Clothing & accessories – men, women, children, infant, shoe, jewelry	75.00
451120	Sporting goods & hobbies – toy, fish, gun, books, games	75.00
452110	Department Store- department, warehouse clubs	B
453310	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	75.00
453998	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	75.00
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
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
454395	Non-Store Retailer - Temp. Vendors/Solicitor	150.00 yearly
454395.01	Non-Store Retailer - Temp. Vendors/Solicitor	50.00 daily
481111	Air transportation – airline tickets, shipping, freight, charters service	B

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482110	Rail transportation – transportation, ticket offices, state regulated	11-51-124
483212	Water transportation – coastal, freight forwarders, inland, passenger	B
484122	Truck transportation – local, long-distance, freight, moving, and storage	C
484230	Truck transportation – terminal – state regulated	37-3-33
485113	Passenger transportation – charter and other vehicle transit services	B
485114	Passenger transportation – bus terminals state regulated	37-3-33
485320	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	J
485321	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggies	J
487990	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
811410	Wrecker Service- wrecker services	75.00
492110	Couriers – couriers and local messengers, services, local delivery services	C
493110	Warehousing and storage – distribution, household, refrigerated, special	75.00
511199	Publishing industries except internet – newspaper, book, periodical, databases, software	100.00
236220.01	Mobile Home- Movers/ Sales & deliveries	75.00
512131	Motion pictures – theatres, videos, recording, drive-ins, sound studios	100.00
515100	Broadcasting – radio and television stations	100.00
517410	Satellite- setup/ dealers	75.00
517310	Telecommunications – telephone local per 11-51-128	K
517311	Telecommunications- telephone local office	100.00
517320	Telecommunications – telephone long distance per 11-51-128	K
517322	Telecommunications – cellular and other wireless, paging	K
517330	Telecommunications – resellers of service	A

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519190	Information services and data processing – providing, storing, processing, access to information	75.00
522110	Bank Main Office – not branch location or ATM	U
522111	Bank Branch or ATM – not main office of bank	U
522120	Savings and Loans – not branch location or ATM	U
522121	S&L Branch or ATM – not main office of S&L	U
522298	Pawn Shop – whether title pawn or merchandise	100.00
522390	Credit services – check cashing	150.00
523999	Securities, commodity – brokerage, portfolio, investment, other financial services	150.00
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
524292	Agent Office – administration of third parties, pension funds, annuities, etc	150.00
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
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
541110	Attorney/Lawyers – individual and/or firm professional license	100.00
541211	Accountant/CPAs – individual and/or firm professional license	100.00
541310	Architect – individual and/or firm professional license	100.00
621111	Physician – individual and/or firm professional license	100.00
621200	Dentist – individual and/or firm professional license	100.00

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621310	Chiropractor – individual and/or firm professional license	100.00
621320	Optometrist – individual and/or firm professional license	100.00
541330	Engineer – individual and/or firm professional license	100.00
541360	Surveyor – individual and/or firm professional license	100.00
541511	Computer Programmer – individual and/or professional firm license	100.00
541921	Photographer – studios, portrait, commercial, services	75.00
541940	Veterinarian – individual and/or firm professional license	100.00
541990	Professional Services Not Elsewhere Classified – scientific, technical	100.00
551110	Management companies – offices, enterprises, regional, corporate	100.00
561439	Administrative services – answering, employment, office, sec., travel	75.00
561621	Alarm Companies- sprinklers & security-monitoring and installation	75.00
561710	Exterminating services – exterminating company and its services	50.00
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
562998	Waste management – companies, trucks, septic tanks, landfill, services	75.00
611699	Educational services – technical, computer, sports, services, business	75.00
621491	HMO – medical centers and services	B
621498	Outpatient Care Centers – all other types of services	C
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special	C
623110	Nursing care – residential care facility, day care, assisted living	C
623312	Nursing Home – care for elderly and continuing care facilities	D
624229	Social assistance – shelters, vocational, child care, abuse, emergency	E

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711219	Arts and sports – dance, musical, teams, tracks, promoters, agents	50.00
624410	Child Day Care Services	50.00
711310	Special Events – promoter or activity – see schedule for rates	150.00
711311	Disc Jockey	50.00
712190	Museums – museums and historical sites, zoos, botanical gardens, parks	C
713990	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	B
721110	Accommodations – hotels, motels and similar facilities	C
721191	Accommodations – bed and breakfast inns and services	D
721214	Accommodations – trailer parks, RV parks, and travel parks	150.00
721310	Accommodations – rooming houses and boarding houses	150.00
722110	Restaurant – full service restaurant facility	100.00
722211	Restaurant – limited facility or service	50.00
722320	Caterers – and/or mobile food services	75.00
722330	Food Service- Mobile	75.00
722410.02	Drinking Establishment - must also purchase 312121, 312141 and 312131	B
811118	Repairs and maintenance – auto, paint/body, carwash, other vehicular	50.00
811219	Repairs and maintenance – all electronic equipment	50.00
811412	Repairs and maintenance – all appliances, home & garden equipment	50.00
812199	Personal Services – hair, skin, barber, beautician, diet, nail, tanning, funerals	50.00
812200	Bail Bonds	50.00
812210	Funeral Parlors & Directors	75.00
812990	Fortune Teller or Clairvoyant – individual reader license	M
910001	Category for number of – vending machines for all types vending	N
910002	Category for number of – pool tables	O
910003	Category for number of – amusement devices and/or games	P
910004	Category for number of - buses, taxis, trucks, or other equipment	Q

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999111	Unclassified miscellaneous <u>business</u> services not elsewhere classified	50.00
999222	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	75.00
999999	Delivery	V
923	Administration of human resource programs	
924	Administration of Environmental Quality Programs	
925	Administration of housing, urban, comm..	
926	Administration of Economic programs	
927	Space, research, and technology	
928	National Security and International Affairs	

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

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Schedule "B" – If gross receipts are:

More than	but less than	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

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Schedule "C" – If gross receipt are:

More than	but less than	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

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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

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*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

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

2008 GORDON FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

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

2008 GORDON FEE SCHEDULE

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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	312141	650.00
of the package plus the	312131	75.00
business license code.		
011 (Package Store Liquor Class II)	312122	75.00
All three codes are part	312141	650.00
of the package plus the	312131	75.00
business license code.		
020 (Restaurant Retail Liquor)	312121	75.00
All three codes are part	312141	650.00
of the package plus the	312131	75.00
business license code.		
032 (Club Liquor Class II)	312121	75.00
All three codes are part	312141	650.00
of the package plus the	313131	75.00
business license code.		
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

2008 GORDON FEE SCHEDULE

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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

2008 GORDON FEE SCHEDULE

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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.

2008 GORDON FEE SCHEDULE

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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

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

SECTION 21. Delivery License.

(a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

(1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;

(2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set- up and installation of said merchandise;

(3) Such delivery and set- up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

(4) The gross receipts derived from the sale and any requisite set- up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;

(5) Any set- up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and the merchandise so delivered;

(6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

(b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.

(c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

2008 GORDON FEE SCHEDULE

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(d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.