

Town of Goshen (9476)
Business License Fee Schedule
including General Information/FAQs



**Thank you for doing business in
the Town of Goshen.**

All businesses operating in the city limits or police jurisdiction of the Town of Goshen 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 bizlicensesupport@revds.com.
- To remit payment by form: Complete the Business License Application located [here](#). 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 RDS, Business License Department, P.O. Box 830900, Birmingham, AL 35283-0900. Be sure to enclose any required certifications with your payment.

Click on the following (or scroll to the bottom of the document) to see more information on the following topics:

- ✚ [Calculation](#)
- ✚ [Certification](#)
- ✚ [Gross Receipts, Definition of](#)
- ✚ [Location Specific, Definition](#)
- ✚ [New Business Information](#)
- ✚ [Police Jurisdiction \(PJ\), Definition and Rate of](#)
- ✚ [Penalty and Interest, Rate of](#)
- ✚ [Posting of License](#)
- ✚ [Transfer of License information](#)
- ✚ [Type of License](#)
- ✚ [Zoning](#)

File online:

<https://rds.bizlicenseonline.com/>

• Free • Fast • Secure • Step-by-Step•

**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. 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.

Customer Service



Toll Free Phone: 800.556.7274
Toll Free Fax: 844.528.6529
Se habla español.



Email: bizlicensesupport@revds.com
Website: www.revds.com



Remit to address:
RDS-Business License Department
PO Box 830900
Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Classification/Business Description including Certification information	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	E
721214	Accommodations – trailer parks, RV parks, and travel parks	E
541211	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	A
561499	Administrative services – answering, employment, office, sec., travel,	C
524210	Agent Office – administration of third parties, pension funds, annuities, etc	B
115114	Agriculture support – cotton gins, farm mgt, post-harvest activities,	F
481111	Air transportation – airline tickets, shipping, freight, charters service	B
312141	Alcohol – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
621910	Ambulance – ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	D
713110	Amusement – arcades, golf clubs, marinas, fitness, bowling centers,	B
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	A
711310.01	Arts and sports – dance, musical, teams, tracks, promoters, agents,	B
541110	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	A
522111	Bank Branch or ATM – not main office of bank	U
522110	Bank Main Office – not branch location or ATM	U
312121	Beer – off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board	H
312122	Beer – on premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board	H
312132	Beer & Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board	H
312212	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice,	E
515112	Broadcasting – radio and television stations	B
444130	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery,	C
910003	Category for number of – amusement devices and/or games	P
910002	Category for number of – pool tables	O
910001	Category for number of – vending machines for all types vending	N

Internal No.	Classification/Business Description including Certification information	Calculation Information See Schedule
722410	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health Permit	C
325998	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	C
541311	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	A
448130	Clothing & accessories – men, women, children, infant, shoe, jewelry,	B
334419	Computer & electronic manufacturing – audio, video, circuit boards, peripherals,	C
541511	Computer Programmer – individual and/or professional firm license	A
236220	Contractors – general contractors, comm. bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
237990	Contractors – heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
237990.01	Contractors – specialty trade – building equipment & mechanical install	E
238340	Contractors – specialty trade – carpentry contractors	E
238110	Contractors – specialty trade – concrete contractors	E
238310	Contractors – specialty trade – drywall, acoustical & insulation	E
238210	Contractors – specialty trade – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	E
238910.01	Contractors – specialty trade – excavation and site development	E
238330	Contractors – specialty trade – floor coverings/all types	E
238150	Contractors – specialty trade – glass and glazing contractors	E
238230.01	Contractors – specialty trade – heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
238140	Contractors – specialty trade – masonry and stone contractors	E
238320	Contractors – specialty trade – painting and wall covering	E
238320.01	Contractors – specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
238160	Contractors – specialty trade – roofing, siding & sheet metal	E
238120	Contractors – specialty trade – structural steel erection	E
238430	Contractors – specialty trade – tile, marble, terrazzo & mosaic	E
238115	Contractors – specialty trade – water well drilling & irrigation	E
238910	Contractors – specialty trade – wrecking and demolition	E
238130	Contractors – specialty trades contractors- non-general & non-heavy	D
492110	Couriers – couriers and local messengers, services, local delivery services,	C

Internal No.	Classification/Business Description including Certification information	Calculation Information See Schedule
522390	Credit services – companies and activities related to credit and mediation,	B
999999	Delivery Inside City Limits	V
999999.01	Delivery Inside City Limits	V
541210	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	A
722410	Drinking Establishment – club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
611699	Educational services – technical, computer, sports, services, business,	D
443112	Electronic & appliance store – household, radio, television, computers,	B
541330	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
561710	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	E
114119	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies,	E
445120	Food & beverage stores – grocery, convenience store, markets,	F
311991	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing,	F
113110	Forestry – logging, forestry, timber track operations, timber mgt,	D
812199	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,	A
442110	Furniture – furniture, home furnishings, stores, floor coverings, window,	C
337129	Furniture manufacturing – cabinets, office, household, beds, kitchen,	C
447110	Gasoline Retail - selling gasoline with or without convenience stores	E
452990	General merchandise stores – department, warehouse clubs, superstores,	C
446110	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	C
621491	HMO – medical centers and services	B
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special,	C
519190	Information services and data processing – providing, storing, processing, access to information	A
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	F
561730	Landscaping Services – including all grass cutting	G
316993	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear,	D

Internal No.	Classification/Business Description including Certification information	Calculation Information See Schedule
333990	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC,	C
551990	Management companies – offices, enterprises, regional, corporate,	B
332999	Metal fabrication – cutlery, structural, ornamental, machine shops,	D
212299	Mining - (except for oil and gas) all related mining activities,	C
213112	Mining support services – for oil and gas mining activities, oil/gas wells,	C
339999	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	B
453220	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	B
512131	Motion pictures – theatres, videos, recording, drive-ins, sound studios,	A
441310	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories,	C
441110	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ... – dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	D
712110	Museums – museums and historical sites, zoos, botanical gardens, parks,	C
327331	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile,	C
454391	Non-Store Retailer – peddlers license / local peddler	I
454210	Non-store retailers – vending machine operators, direct selling, mail order	D
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,	C
541320	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	A
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 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
485321	Passenger transportation – number of buses, taxis, cabs, limousines, or buggies	J
522298	Pawn Shop – whether title pawn or merchandise	A
812199.02	Personal Services – funerals Must Provide Board Certification: Board of Funeral Services	B

Internal No.	Classification/Business Description including Certification information	Calculation Information See Schedule
812199.01	Personal Services – hair, barber, beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
812199	Personal Services – skin, diet, nail, tanning	B
324199	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	C
541921	Photographer – studios, portrait, commercial, services	A
541111	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
326291	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	D
331521	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	C
323110	Printing – screen, quick, digital, books, lithographic, handbills, comm.	D
541990	Professional Services Not Elsewhere Classified – scientific, technical,	A
511110	Publishing industries except internet – newspaper, book, periodical, databases, software	B
482110	Rail transportation – transportation, ticket offices, state regulated	11-51-124
531210	Real estate – offices, agents, brokers, management, appraisers,	B
532310	Rental and leasing – auto, truck, trailer, RV,	C
532230	Rental and leasing – movie and video rental	D
811412	Repairs and maintenance – all appliances, home & garden equipment	D
811219	Repairs and maintenance – all electronic equipment	B
811118	Repairs and maintenance – auto, paint/body, carwash, other vehicular,	C
722212	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health Permit	D
722211	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	D
522121	S&L Branch or ATM – not main office of S&L	U
522120	Savings and Loans – not branch location or ATM	U
523999	Securities, commodity – brokerage, portfolio, investment, other financial services	A
487990	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
624110.01	Social assistance – child care Must Provide Board Certification: Department of Human Resources	E
624110	Social assistance – shelters, vocational, abuse, emergency,	E
711310	Special Events – promoter or activity – see schedule for rates	L
451110	Sporting goods & hobbies – toy, fish, gun, books, games	B
541360	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A

Internal No.	Classification/Business Description including Certification information	Calculation Information See Schedule
517322	Telecommunications – cellular and other wireless, paging,	K
517315	Telecommunications – resellers of service	K
517310	Telecommunications – telephone local per 11-51-128	K
517320	Telecommunications – telephone long distance per 11-51-128	K
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
484110	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	C
999222	Unclassified miscellaneous personal services not elsewhere classified	B
453212	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	F
221210	Utilities – gas company(propane & natural)	G
221122	Utilities – electric power or light company	G
221310	Utilities – water, sewage treatment, steam, and other	G
541940	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
493110	Warehousing and storage – distribution, household, refrigerated, special,	F
562998	Waste management – companies, trucks, septic tanks, landfill, services,	F
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
4224990	Wholesale trade – <u> non-durable</u> , paper, apparel, grocery, beverages, dairy,	E
312131	Wine – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board	H
321999	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork,	F

Calculation Information

Schedule "A"

License for businesses inside town limits.....\$30.00

License for businesses inside the town jurisdiction..... \$15.00

Schedule "B"

License for businesses inside town limits.....\$40.00

License for businesses inside the town jurisdiction.....\$20.00

Schedule "C"

License for businesses inside town limits.....\$40.00

License for businesses inside the town jurisdiction.....\$20.00

Schedule "D"

License for businesses inside the town limits.....\$40.00

License for businesses inside the town jurisdiction.....\$20.00

Schedule "E"

License for businesses inside the town limits.....\$40.00

License for businesses inside the town jurisdiction.....\$20.00

Schedule "F"

License for businesses inside the town limits.....\$40.00

License for businesses inside the town jurisdiction.....\$20.00

Schedule "G" - Electric Company and Gas Company

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. 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

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
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	50.00	
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

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	\$ 15.00 per decal
All taxi cabs or limousines over 1	\$ 10.00 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 "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	\$ 10.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 5.00 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	\$ 10.00 per decal
All billiard or pool tables over 2	\$ 5.00 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	\$ 20.00 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	\$ 15.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 10.00 per decal
Over 5 buses, trucks or other equipment	\$ 5.00 per decal

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

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).

Appendix

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, [please visit our website here](#). 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. 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 1% interest. An additional 15% penalty will be due March 2nd plus 1% interest 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 RDS.

Website: www.revds.com

Email: bizlicensesupport@revds.com

Phone: 800.556.7274

Fax: 844.528.6529

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com/>.