

2008 GURLEY BUSINESS LICENSE FEE SCHEDULE

CODE	DESCRIPTION	FEE OR CLASS
111.00	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers,	A
112.00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	A
113.00	Forestry – logging, forestry, timber track operations, timber mgt,	A
114.00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies,	A
115.00	Agriculture support – cotton gins, farm mgt, post-harvest activities,	A
221.00	Utilities – electric power or light company	B
221.01	Utilities – natural gas company	B
221.02	Utilities – water, sewage treatment, steam, and other	B
236.00	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions,	A
237.00	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer,	A
238.00	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning	A
238.01	Contractors – <u>specialty trade</u> – painting and wall covering	A
238.02	Contractors – <u>specialty trade</u> – electrical contractors	A
238.03	Contractors – <u>specialty trade</u> – masonry and stone contractors	A
238.04	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	A
238.05	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	A
238.06	Contractors – <u>specialty trade</u> – carpentry contractors	A
238.07	Contractors – <u>specialty trade</u> – floor coverings/all types	A
238.08	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	A
238.09	Contractors – <u>specialty trade</u> – concrete contractors	A
238.10	Contractors – <u>specialty trade</u> – water well drilling & irrigation	A
238.11	Contractors – <u>specialty trade</u> – structural steel erection	A
238.12	Contractors – <u>specialty trade</u> – glass and glazing contractors	A
238.13	Contractors – <u>specialty trade</u> – excavation and site development	A
238.14	Contractors – <u>specialty trade</u> – wrecking and demolition	A
237.01	Contractors – <u>specialty trade</u> – building equipment & mechanical install	A
238.15	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy,	A

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311.00	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing,	A
312.00	Beverage mfg – all types of soft drinks, bottled water, breweries, ice,	A
312.01	Beer – off premise – state regulated through ABC	ORD 245 \$50.00
312.02	Beer – on/off premise – state regulated through ABC	ORD 245 \$75.00
312.03	Wine – Off Premise state regulated through ABC	ORD245 \$75.00
312.06	Wine – Off/On Premise – state regulated through ABC	ORD 245 \$75.00
312.04	Beer & Wine – wholesale distributor	ORD 245 \$375.00
312.07	Wine – wholesale distributor	ORD 245 \$275.00
312.08	Beer - wholesale distributor	ORD 245 \$275.00
312.09	Alcohol – Manufacturers, Importers & Liquor Wholesale	\$500.00 per ORD 245
312.10	Alcohol - Warehouse	\$200.00 per ORD 245
722.04	Alcohol – Restaurant Retail – must also purchase beer on/off, wine on/off premise and restaurant retail license 722.00	\$750.00 per ORD 245
722.03	Alcohol - Drinking Establishments – Club, Lounge, Bar or other – must also purchase beer on/off premise, wine on/off premise	\$2,000 per ORD 245
445.01	Alcohol - Package Stores – selling beer, wine and liquor plus general mdse- must also purchase beer off premise, wine off premise and misc retail license	\$300.00 per ORD 245
313.00	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	C
314.00	Other mfg – mill operations not covered in 313, rugs, linen, curtains	C
315.00	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories,	C
316.00	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear,	C
321.00	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork,	C
322.00	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores,	C
323.00	Printing – screen, quick, digital, books, lithographic, handbills, comm.	C
325.00	Chemical mfg – of fertilizer, wood, pesticide, paint, soap,	C

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	and resin	
326.00	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	C
327.00	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile,	C
331.00	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	C
332.00	Metal fabrication – cutlery, structural, ornamental, machine shops,	C
333.00	Machinery mfg – office machinery, industrial, engines, farm, HVAC,	C
334.00	Computer & electronic mfg – audio, video, circuit boards, peripherals,	C
335.00	Appliance mfg – small appliance, lighting, electrical, battery, freezer,	C
336.00	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle,	C
337.00	Furniture mfg – cabinets, office, household, beds, kitchen,	C
339.00	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	C
421.00	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture,	A
422.00	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	A
422.01	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy,	A
441.00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories,	A
441.01	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc– dealerships and lots	E
442.00	Furniture – furniture, home furnishings, stores, floor coverings, window,	A
443.00	Electronic & appliance store – household, radio, television, computers,	A
444.00	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery,	F
445.00	Food & beverage stores – grocery, convenience store, markets,	F
446.00	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	F
447.00	Gasoline Retail - selling gasoline with or without convenience stores	G
448.00	Clothing & accessories – men, women, children, infant, shoe, jewelry,	F
451.00	Sporting goods & hobbies – toy, fish, gun, books, games	F

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452.00	General merchandise stores – department, warehouse clubs, superstores,	F
453.00	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	F
453.01	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco (Sales of Fireworks are prohibited per Ordinance No 10-003 effective June 15, 2010..)	F
454.00	Non-store retailers – vending machine operators, direct selling, mail order	F
454.01	Non-Store Retailer – peddlers license / local peddler	A
481.00	Air transportation – airline tickets, shipping, freight, charters service	A
482.00	Rail transportation – transportation, ticket offices, state regulated	11-51-124
483.00	Water transportation – coastal, freight forwarders, inland, passenger	A
484.00	Truck transportation – local, long-distance, freight, moving, and storage	A
484.01	Truck transportation – terminal – state regulated	37-3-33
485.00	Passenger transportation – charter and other vehicle transit services	A
485.01	Passenger transportation – bus terminals state regulated	37-3-33
485.02	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters,	A
485.03	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggies	A
487.00	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
492.00	Couriers – couriers and local messengers, services, local delivery services,	A
493.00	Warehousing and storage – distribution, household, refrigerated, special,	A
511.00	Publishing industries except internet – newspaper, book, periodical, databases, software	H
512.00	Motion pictures – theatres, videos, recording, drive-ins, sound studios,	A
515.00	Broadcasting – radio and television stations	H
517.00	Telecommunications – telephone local per 11-51-128	A
517.01	Telecommunications – telephone long distance per 11-51-128	A
517.02	Telecommunications – cellular and other wireless, paging,	A
517.03	Telecommunications – resellers of service	A
519.00	Information services and data processing – providing, storing, processing, access to information	A
522.00	Bank Main Office – not branch location or ATM	I

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522.01	Bank Branch or ATM – not main office of bank	I
522.02	Savings and Loans – not branch location or ATM	I
522.03	S&L Branch or ATM – not main office of S&L	I
522.04	Pawn Shop – whether title pawn or merchandise	J
522.05	Credit services – companies and activities related to credit and mediation,	A
523.00	Securities, commodity – brokerage, portfolio, investment, other financial services	I
524.00	Insurance Company and/or its agents – casualty, fire, and/or marine premiums 11-51-120/123 11-51-120/123 ALA CODE	K
524.01	Insurance Company and/or its agents – health, allied and all other premiums 11-51-120/123 11-51-120/123 ALA CODE	K
524.02	Agent Office – administration of third parties, pension funds, annuities, etc	A
525.00	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,	I
531.00	Real estate – offices, agents, brokers, management, appraisers,	A
532.00	Rental and leasing – auto, truck, trailer, RV, all tangible property,	A
532.01	Rental and leasing – movie and video rental	A
541.01	Attorney/Lawyers – individual and/or firm professional license	L
541.02	Accountant/CPAs – individual and/or firm professional license	L
541.03	Architect – individual and/or firm professional license	L
541.04	Physician – individual and/or firm professional license	L
541.05	Dentist – individual and/or firm professional license	L
541.06	Chiropractor – individual and/or firm professional license	L
541.07	Optometrist – individual and/or firm professional license	L
541.08	Engineer – individual and/or firm professional license	L
541.09	Surveyor – individual and/or firm professional license	L
541.10	Computer Programmer – individual and/or professional firm license	L
541.11	Photographer – studios, portrait, commercial, services	L
541.12	Veterinarian – individual and/or firm professional license	L
541.13	Professional Services Not Elsewhere Classified – scientific, technical,	L
551.00	Management companies – offices, enterprises, regional, corporate,	L
561.00	Exterminating services – exterminating company and its services	A

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561.01	Janitorial firm – janitorial cleaning services – individual or firm	A
561.02	Landscaping Services -	A
561.03	Administrative services – answering, employment, office, sec., travel,	A
562.00	Waste management – companies, trucks, septic tanks, landfill, services,	A
611.00	Educational services – technical, computer, sports, services, business,	A
621.00	HMO – medical centers and services	A
621.01	Outpatient Care Centers – all other types of services	A
621.02	Ambulance – ambulance company and/or services	A
622.00	Hospitals – surgical, substance abuse, psychiatric, general care, special,	A
623.00	Nursing care – residential care facility, day care, assisted living	A
623.01	Nursing Home – care for elderly and continuing care facilities	A
624.00	Social assistance – shelters, vocational, child care, abuse, emergency,	A
711.00	Arts and sports – dance, musical, teams, tracks, promoters, agents,	A
711.01	Special Events – promoter or activity – see schedule for rates	A
712.00	Museums – museums and historical sites, zoos, botanical gardens, parks,	A
713.00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers,	A
721.00	Accommodations – hotels, motels and similar facilities	A
721.01	Accommodations – bed and breakfast inns and services	A
721.02	Accommodations – trailer parks, RV parks, and travel parks	A
721.03	Accommodations – rooming houses and boarding houses	A
722.00	Restaurant – full service restaurant facility	A
722.01	Restaurant – limited facility or service	A
722.02	Caterers – and/or mobile food services	A
811.000	Repairs and maintenance – auto, paint/body, carwash, other vehicular,	A
811.01	Repairs and maintenance – all electronic equipment	A
811.02	Repairs and maintenance – all appliances, home & garden equipment	A
812.00	Personal Services – hair, skin, barber, beautician, diet, nail, tanning, funerals	A
812.01	Fortune Teller or Clairvoyant – individual reader license	M
910.00	Category for number of – vending machines for all types vending	N

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910.01	Category for number of – amusement devices and/or games	N
999.00	Delivery	V

Schedule "A"

Yearly rate \$80.00 flat fee

Schedule "B" – :
PUBLIC UTILITIES \$150.00

Schedule "C" –
MANUFACTURING \$250.00

Schedule "D" – :

GASOLINE DISTRIBUTOR \$400.00

Schedule "E" –
AUTOMOBILE SALES \$300.00

Schedule "F" -

GROSS RECEIPTS-RETAIL and WHOLESALE

- Gross receipts that do not exceed \$50,000 annually-\$120.00
- Gross receipts that do not exceed \$100,000 annually-\$240.00
- Gross receipts of more than 100,000 annually-\$500.00

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Schedule "G" – Gasoline-Retail

- First single hose pump \$50.00
- Each additional single hose pump \$25.00
- Each double hose pump \$80.00
- Each additional double hose pump \$35.00
- Each triple hose pump \$100.00
- Each additional triple hose pump \$45.00

Schedule "H" -

Newspaper and/or Publishing	\$275.00
Broadcasting Radio or TV	\$275.00

Schedule "I" - Banking

<u>Banking/Savings/Loan/Securities/Commodities/Check Cashing</u>	<u>\$350.00</u>
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Schedule "J" -

<u>Pawn Brokers</u>	<u>\$175.00</u>
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Schedule "K" – Insurance Companies

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Insurance-Fire and Marine-Each person engaged in the business of issuing fire and marine insurance on property located within the Town of Gurley shall pay an annual license of \$4.00 on each \$100.00 or major fraction thereof of the gross premiums, on policies issued during the next preceding year on property located in the Town of Gurley. Each person engaged in the business of fire and marine insurance for the first time in the Town shall pay a minimum license of \$80.00 on which there will be an adjustment on the above basis at the expiration of the year.

Insurance-Other-Each person engaged in the business of issuing insurance, other than fire and marine, shall pay an annual license of \$10.00 plus \$1.00 for each \$100 or major fraction thereof of the gross premium returns, less premium returns, on all policies covering life, group life, burial benefits, funeral benefits, industrial life, accident, burglary, hospital, surety bonds, public liability, auto liability and property damage including collision and other miscellaneous coverage issued during the preceding year to the citizens of the Town of Gurley and or property located within the Town of Gurley. Each person engaged in the business of insurance, other than fire and marine, for the first time in the Town of Gurley shall pay a premium of \$80.00 on which there shall be an adjustment on the above basis at the expiration of the year.

Schedule "L" - PROFESSION

Architects, Accountants, Attorneys, Physicians, Dentists, Chiropractors, Veterinarians

\$125.00

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Schedule "M" - Fortune Tellers-Clairvoyants

\$500.00

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:

Each Machine vending any type merchandise, product or amusement

\$30.00 per decal

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 (ii) 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

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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.
- (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.