

Any person, firm, association, or corporation engaged in any business outside the municipality but within the **police jurisdiction hereof shall pay one-half of the amount** of the license imposed for like business within the municipality.

Municipal business licenses expire on December 31st and are due to be renewed on or by January 1st. Licenses are considered to be delinquent on February 1st, with the exception of insurance companies which become delinquent on March 1.

Section Numbers	Descriptions	Schedule/Fee
111.00	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	\$50.00
112.00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	\$50.00
113.00	Forestry – logging, forestry, timber track operations, timber management	\$50.00
114.00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	\$50.00
115.00	Agriculture support – cotton gins, farm management, post-harvest activities	\$50.00
211.00	Oil and gas extraction – natural gas liquid extraction, crude extraction	\$50.00
212.00	Mining - (except for oil and gas) all related mining activities	\$50.00
213.00	Mining support services – for oil and gas mining activities, oil/gas wells	\$50.00
221.00	Utilities – electric power or light company	G
221.01	Utilities – natural gas company	G
221.02	Utilities – water, sewage treatment, steam, and other	G
236.00	Contractors – general contractors, comm. bldg, residential, subdivisions (State Board Certification Required)	\$50.00
237.00	Contractors – heavy construction, highway, bridge, street, water, sewer (State Board Certification Required)	\$50.00
238.00	Contractors – specialty trade – plumbing (State Board Certification Required)	\$50.00
238.16	Contractors – specialty trade –heating & air conditioning (State Board Certification Required)	\$50.00
238.01	Contractors – specialty trade – painting and wall covering	\$50.00
238.02	Contractors – specialty trade – electrical contractors (State Board Certification Required)	\$50.00
238.03	Contractors – specialty trade – masonry and stone contractors	\$50.00
238.04	Contractors – specialty trade – drywall, acoustical & insulation	\$50.00
238.05	Contractors – specialty trade – tile, marble, terrazzo & mosaic	\$50.00
238.06	Contractors – specialty trade – carpentry contractors	\$50.00
238.07	Contractors – specialty trade – floor coverings/all types	\$50.00
238.08	Contractors – specialty trade – roofing, siding & sheet metal	\$50.00
238.09	Contractors – specialty trade – concrete contractors	\$50.00
238.10	Contractors – specialty trade – water well drilling & irrigation	\$50.00
238.11	Contractors – specialty trade – structural steel erection	\$50.00
238.12	Contractors – specialty trade – glass and glazing contractors	\$50.00
238.13	Contractors – specialty trade – excavation and site development	\$50.00
238.14	Contractors – specialty trade – wrecking and demolition	\$50.00
237.01	Contractors – specialty trade – building equip & mechanical install	\$50.00
238.15	Contractors – specialty trades contractors- non-general & non-heavy	\$50.00
311.00	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	\$50.00
312.00	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	\$50.00

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313.00	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$50.00
312122.00	Beer Off Premise – state regulated through ABC (Require Copy of ABC License) New License applicants must apply at town hall.	\$75.00
312121.00	Beer On/Off Premise – state regulated through ABC (Require Copy of ABC License) New License applicants must apply at town hall.	\$75.00
312131.00	Wine Off Premise – state regulated through ABC (Require Copy of ABC License) New License applicants must apply at town hall.	\$75.00
312131.01	Wine On/Off Premise – statue regulated through ABC (Require Copy of ABC License) New License applicants must apply at town hall.	\$75.00
312132.00	Beer & Wine – wholesale distributor (Require Copy of ABC License) New License applicants must apply at town hall.	\$375.00
312132.01	Beer – wholesale distributor (Require Copy of ABC License)	\$275.00
312132.02	Wine – wholesale distributor (Require Copy of ABC License)	\$275.00
312141.00	Lounge Retail Liquor Class I – state regulated through ABC Must also obtain these additional licenses: 312121.00 Beer On/Off Premise 312131.01 Wine On/Off Premise 722.03 Drinking Establishment Retail License (Require Copy of ABC License) New License applicants must apply at town hall.	\$650.00
312141.01	Package Store Liquor Class II – state regulated through ABC Must also obtain these additional licenses: 312122.00 Beer Off Premise 312131.00 Wine Off Premise 445.01 Package Store Retail License (Require Copy of ABC License) New License applicants must apply at town hall.	\$650.00
312141.02	Restaurant Retail Liquor – state regulated through ABC Must also obtain these additional licenses: 312121.00 Beer On/Off Premise 312131.01 Wine On/Off Premise 722.00 Restaurant Retail License (Require Copy of ABC License) New License applicants must apply at town hall.	\$650.00
312141.03	Club Liquor Class II – state regulated through ABC Must also obtain these additional licenses: 312121.00 Beer On/Off Premise 312131.01 Wine On/Off Premise 722.03 Drinking Establishment Retail License (Require Copy of ABC License) New License applicants must apply at town hall.	\$650.00
314.00	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	\$50.00
315.00	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	\$50.00
316.00	Leather and allied products manufacturing – shoes, luggage,	\$50.00

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	handbag, related products, all footwear	
321.00	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	\$50.00
322.00	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores,	\$50.00
323.00	Printing – screen, quick, digital, books, lithographic, handbills, comm	\$50.00
324.00	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products,	\$50.00
325.00	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	\$50.00
326.00	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	\$50.00
327.00	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	\$50.00
331.00	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	\$50.00
332.00	Metal fabrication – cutlery, structural, ornamental, machine shop	\$50.00
333.00	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	\$50.00
334.00	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	\$50.00
335.00	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	\$50.00
336.00	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	\$50.00
337.00	Furniture manufacturing – cabinets, office, household, beds, kitchen	\$50.00
339.00	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	\$50.00
421.00	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture	\$50.00
422.00	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	\$50.00
422.01	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	\$50.00
441.00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	\$50.00
441.01	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ... (State Regulatory License Required)	\$50.00
442.00	Furniture – furniture, home furnishings, stores, floor coverings, window	\$50.00
443.00	Electronic & appliance store – household, radio, television, computers	\$50.00
444.00	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	\$50.00
445.00	Food & Beverage stores – grocery, convenience store, markets	\$50.00

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445.01	Package Stores – selling beer, wine and liquor plus general mdse – Licensee must also obtain the following additional licenses: 312141.01 Package Store Liquor Class II 312122.00 Beer Off Premise License – see schedule H 312131.00 Wine Off premise License – see schedule H (Copy of AL Beverage Control Board is Required) New License applicants must apply at town hall.	\$50.00
446.00	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	\$50.00
447.00	Gasoline Retail - selling gasoline with or without convenience stores	\$50.00
448.00	Clothing & accessories – men, women, children, infant, shoe, jewelry	\$50.00
451.00	Sporting goods & hobbies – toy, fish, gun, books, games	\$50.00
452.00	General merchandise stores – department, warehouse clubs, superstores	\$50.00
453.00	Used Merchandise Stores – books, miscellaneous, consignment, flea market	\$50.00
453.01	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	\$50.00
454.00	Non-store retailers – vending machine operators, direct selling, mail order	\$50.00
454.01	Non-Store Retailer – peddlers license / local peddler	\$50.00
481.00	Air transportation – airline tickets, shipping, freight, charters service	\$50.00
482.00	Rail transportation – transportation, ticket offices, state regulated 11-51-124 (Based on Population)	\$15.00
483.00	Water transportation – coastal, freight forwarders, inland, passenger	\$50.00
484.00	Truck transportation – local, long-distance, freight, moving, and storage	\$50.00
484.01	Truck transportation – terminal – state regulated 37-3-33 (Based on Population)	\$25.00
485.00	Passenger transportation – charter and other vehicle transit services	\$50.00
485.01	Passenger transportation – bus terminals state regulated 37-3-33 (Based on Population)	\$25.00
485.02	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	\$50.00
487.00	Sightseeing transportation – scenic and sightseeing, land, air, water, special transportation	\$50.00
492.00	Couriers – couriers and local messengers, services, local delivery services	\$50.00
493.00	Warehousing and storage – distribution, household, refrigerated, special	\$50.00
511.00	Publishing industries except internet – newspaper, book, periodical, databases, software	\$50.00
512.00	Motion pictures – theatres, videos, recording, drive-ins, sound studios	\$50.00
515.00	Broadcasting – radio and television stations	\$50.00

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517.00	Telecommunications – telephone local per 11-51-128 (Based on Population)	K - \$15.00
517.01	Telecommunications – telephone long distance per 11-51-128 (Based on Population)	K - \$8.00
517.02	Telecommunications – cellular and other wireless, paging	\$50.00
517.03	Telecommunications – resellers of service	\$50.00
519.00	Information services and data processing – providing, storing, processing, access to information	\$50.00
522.00	Bank Main Office – not branch location or ATM	U - \$125.00
522.01	Bank Branch or ATM – not main office of bank	U - \$10.00
522.02	Savings and Loans Main Office – not branch location or ATM	U - \$125.00
522.03	Savings and Loans Branch or ATM – not main office of S&L	U - \$10.00
522.04	Pawn Shop –title pawn or merchandise	\$50.00
522.05	Credit services – companies and activities related to credit and mediation	\$50.00
523.00	Securities, commodity – brokerage, portfolio, investment, other financial services	\$50.00
524.00	Insurance Company and/or its agents –fire and marine premiums per state code 11-51-120/123	4% of gross premiums
524.01	Insurance Company and/or its agents –other premiums per state guidelines 11-51-120/123	\$10.00 plus 1% of gross premiums
524.02	Agent Office – administration of third parties, pension funds, annuities, etc	\$50.00
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	\$50.00
531.00	Real estate – offices agents	\$50.00
532.00	Rental and leasing – auto, truck, trailer, RV, all tangible property,	\$50.00
532.01	Rental and leasing – movie and video rental	\$50.00
541.00	Attorney/Lawyers – individual and/or firm professional license (State Board Certification Required)	\$50.00
541.01	Accountant/CPAs – individual and/or firm professional license (State Board Certification Required)	\$50.00
541.13	Bookkeeping/Tax Preparation Service	\$50.00
541.02	Architect – individual and/or firm professional license (State Board Certification Required)	\$50.00
541.03	Physician – individual and/or firm professional license (State Board Certification Required)	\$50.00
541.04	Dentist – individual and/or firm professional license (State Board Certification Required)	\$50.00
541.05	Chiropractor – individual and/or firm professional license (State Board Certification Required)	\$50.00
541.06	Optometrist – individual and/or firm professional license (State Board Certification Required)	\$50.00
541.07	Engineer – individual and/or firm professional license (State Board Certification Required)	\$50.00

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541.08	Surveyor – individual and/or firm professional license	\$50.00
541.09	Computer Programmer – individual and/or professional firm license	\$50.00
541.10	Photographer – studios portrait	\$50.00
541.11	Veterinarian – individual and/or firm professional license (State Board Certification Required)	\$50.00
541.12	Professional Services Not Elsewhere Classified – scientific, technical	\$50.00
551.00	Management companies – offices, enterprises, regional, corporate	\$50.00
561.00	Exterminating services – exterminating company and its services (State Board Certification Required)	\$50.00
561.01	Janitorial firm – janitorial cleaning services – individual or firm	\$50.00
561.02	Landscaping Services	\$50.00
561.03	Administrative services – answering, employment, office, sec., travel,	\$50.00
562.00	Waste management – companies, trucks, septic tanks, landfill, services	\$50.00
611.00	Educational services – technical, computer, sports, services, business	\$50.00
621.00	HMO – medical centers and services	\$50.00
621.01	Outpatient Care Centers – all other types of services	\$50.00
621.02	Ambulance – ambulance company and/or services	\$50.00
622.00	Hospitals – surgical, substance abuse, psychiatric, general care, special	\$50.00
623.00	Nursing care – residential care facility, day care, assisted living	\$50.00
624.00	Social assistance – shelters, vocational, abuse, emergency	\$50.00
624.01	Social assistance – child care (DHR Licensing Required under certain circumstances)	\$50.00
711.00	Arts and sports – dance, musical, teams, tracks, promoters, agents	\$50.00
711.01	Special Events – promoter or activity – see schedule for rates	\$50.00
712.00	Museums – museums and historical sites, zoos	\$50.00
713.00	Amusement – arcades, golf, clubs	\$50.00
721.00	Accommodations – hotels, motels and similar facilities	\$50.00
721.01	Accommodations – bed and breakfast inns and services	\$50.00
721.02	Accommodations – trailer parks, RV parks and travel parks	\$50.00
721.03	Accommodations – rooming houses and boarding houses	\$50.00
722.00	Restaurant – full service restaurant facility (Health Permit Required) If licensee is selling alcohol, beer, wine additional licenses are required: 312121.00 Beer On Premise - see schedule H 312131.00 Wine On Premise - see schedule H 612141.02 Restaurant Retail Liquor	\$50.00
722.01	Restaurant – limited facility or service (Health Permit Required)	\$50.00
722.02	Caterers – and/or mobile food services (Health Permit Required)	\$50.00

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722.03	Drinking Establishment – club, lounge, bar or other Licensee must also obtain the following additional licenses: 312141.00 – Lounge Retail Liquor Class I 312121.00 – Beer on/off Premise License 312131.01 – Wine on/off premise License (Copy of AL Beverage Control Board is Required) New License applicants must apply at town hall.	\$50.00
811.00	Repairs and maintenance – auto, paint/body, carwash, other vehicular	\$50.00
811.01	Repairs and maintenance – all electronic equipment	\$50.00
811.02	Repairs and maintenance – all appliances, home & garden equipment	\$50.00
812.00	Personal Services – skin, diet, nail	\$50.00
812.01	Personal Services – beautician (State Board Certification Required)	\$50.00
812.02	Personal Services –tanning	\$50.00
812.03	Personal Services –barber (State Board Certification Required)	\$50.00
812.04	Personal Services – funerals (State Board Certification Required)	\$50.00
812.05	Fortune Teller or Clairvoyant – individual reader license	\$50.00
910.00	Category for number of – vending machines for all types vending	\$50.00 per machine
910.01	Category for number of – pool tables	\$50.00 per pool table
910.02	Category for number of – amusement devices and/or games	\$50.00 per amusement device or game
920.00	Category for number of – employees as a basis for calculating license	\$50.00
930.00	Category for number of – square feet used for calculating license amount	\$50.00
999.00	Unclassified miscellaneous business services not elsewhere classified	\$50.00
999.01	Unclassified miscellaneous personal services not elsewhere classified	\$50.00
999999.00	Delivery	V

Schedule "G" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

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Schedule "H" - Beer, Wine & Liquor

State of Alabama Code	Classification	Amount	Licensing Notes
(Beer On/Off Premise)	312121.00	\$75.00	
(Beer Off Premise Only)	312122.00	\$75.00	
(Table Wine On/Off Premise)	312131.01	\$75.00	
(Table Wine Off Premise Only)	312131.00	\$75.00	
(Lounge Retail Liquor Class I)	312121.00	\$75.00	All three codes are part of the package plus the business license code.
	312141.00	\$650.00	
	312131.01	\$75.00	
(Package Store Liquor Class II)	312122.00	\$75.00	All three codes are part of the package plus the business license code.
	312141.01	\$650.00	
	312131.00	\$75.00	
(Restaurant Retail Liquor)	312121.00	\$75.00	All three codes are part of the package plus the business license code.
	312141.02	\$650.00	
	312131.01	\$75.00	
(Club Liquor Class II)	312121.00	\$75.00	All three codes are part of the package plus the business license code.
	312141.03	\$650.00	
	313131.01	\$75.00	
(Wholesale Table Wine & Beer)	312132.00	\$375.00	Distributors License
(Wholesale Beer)	312132.01	\$275.00	Distributors License
(Wholesale Wine)	312312.02	\$275.00	Distributors License

Schedule "K" - Telephones & Telecommunications

Per Code of Alabama 11-51-128**Heath's population per the Alabama Census is 254 **

In municipalities having not exceeding 500 inhabitants, exchange license, \$15.00, long distance license, \$8.00;

Schedule "U" - Banks / Savings & Loans

Based on State Guidelines 11-51-130

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

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Schedule "V" - Delivery License

The rate for the delivery license is established in Section 21 and is: \$ 50.00

SECTION 21. Delivery License

In lieu of any other type of license, a taxpayer may at its option purchase for \$ 50.00 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:

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

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

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;

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;

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;

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.

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.

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

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

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.