

TOWN OF HODGES BUSINESS LICENSE 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 #	CODE #	BUSINESS DESCRIPTION	FEE AMOUNT/ SCHEDULE
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 mgt	\$50.00
114	00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	\$50.00
115	00	Agriculture support – cotton gins, farm mgt, 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	Q
221	01	Utilities – natural gas company	Q
221	02	Utilities – water, sewage treatment, steam, and other	\$50.00
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	A
238	16	Contractors – <u>specialty trade</u> –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

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238	11	Contractors – specialty trade – structural steel erection	A
238	12	Contractors – specialty trade – glass and glazing contractors	A
238	13	Contractors – specialty trade – excavation and site development	A
238	14	Contractors – specialty trade – wrecking and demolition	A
237	01	Contractors – specialty trade – building equipment & mechanical install	A
238	15	Contractors – specialty trades contractors- non-general & non-heavy	A
311	00	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	B
312	00	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	B
313	00	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	B
314	00	Other mfg – mill operations not covered in 313, rugs, linen, curtains	B
315	00	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	B
316	00	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	B
321	00	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	B
322	00	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	B
323	00	Printing – screen, quick, digital, books, lithographic, handbills, comm	B
324	00	Petroleum and coal mfg – asphalt, grease, roofing, paving products	B
325	00	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	B
326	00	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	B
327	00	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	B
331	00	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	B
332	00	Metal fabrication – cutlery, structural, ornamental, machine shops	B
333	00	Machinery mfg – office machinery, industrial, engines, farm, HVAC	B
334	00	Computer & electronic mfg – audio, video, circuit boards,	B

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		peripherals	
335	00	Appliance mfg – small appliance, lighting, electrical, battery, freezer	B
336	00	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	B
337	00	Furniture mfg – cabinets, office, household, beds, kitchen	B
339	00	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
421	00	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture	C
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	C
441	00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	C
441	01	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc – dealerships and lots	D
442	00	Furniture – furniture, home furnishings, stores, floor coverings, window	C
443	00	Electronic & appliance store – household, radio, television, computers	C
444	00	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
445	00	Food & beverage stores – grocery, convenience store, markets	C
446	00	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	C
447	00	Gasoline Retail - selling gasoline with or without convenience stores	\$50.00
448	00	Clothing & accessories – men, women, children, infant, shoe, jewelry	C
451	00	Sporting goods & hobbies – toy, fish, gun, books, games	C
452	00	General merchandise stores – department, superstores warehouses	E
453	00	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	E
453	01	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	E
454	00	Non-store retailers – vending machine operators, direct selling, mail order	E
454	01	Non-Store Retailer – peddlers license / local peddler	E

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481	00	Air transportation – airline tickets, shipping, freight, charters service	\$300.00
482	00	Rail transportation – transportation, ticket offices, state regulated	\$300.00
483	00	Water transportation – coastal, freight forwarders, inland, passenger	\$50.00
484	00	Truck and Bus Transportation – local, long-distance, freight, moving, and storage	\$35.00
484	01	Truck transportation – terminal – state regulated	\$50.00
485	00	Passenger transportation – charter and other vehicle transit services	\$50.00
487	00	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	\$50.00
492	00	Couriers – couriers and local messengers, services, local delivery services	\$16.50
493	00	Warehousing and storage – distribution, household, refrigerated, special	F
511	00	Publishing industries except internet – newspaper, book, periodical, databases, software, advertising	\$50.00
512	00	Motion pictures – theatres, videos, recording, drive-ins, sound studios,	G
515	00	Broadcasting – radio and television stations	\$50.00
517	00	Telecommunications – telephone Local per State Code: 11-51-128	\$15.00
517	01	Telecommunications – telephone long distance per State Code: 11-51-128	\$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	\$50.00
522	01	Bank Branch or ATM – not main office of bank	\$10.00
522	02	Savings and Loans – not branch location or ATM	\$50.00
522	03	S&L Branch or ATM – not main office of S&L	\$10.00
522	04	Pawn Shop – whether title pawn or merchandise	\$50.00
522	05	Credit services – companies and activities related to credit and mediation	\$50.00

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523	00	Securities, commodity – brokerage, portfolio, investment, other financial services	H
524	00	Insurance Company and/or its agents – casualty, fire, and/or marine premiums. Per State Code: 11-51-122	4% of premiums
524	01	Insurance Company and/or its agents – health, allied and all other premiums. Per State Code: 11-51-122	\$10.00 + 1% of 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, brokers, management, appraisers	I
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	J
541	01	Accountant/CPAs – individual and/or firm professional license	J
541	02	Architect – individual and/or firm professional license	J
541	03	Physician – individual and/or firm professional license	J
541	04	Dentist – individual and/or firm professional license	J
541	05	Chiropractor – individual and/or firm professional license	J
541	06	Optometrist – individual and/or firm professional license	J
541	07	Engineer – individual and/or firm professional license	J
541	08	Surveyor – individual and/or firm professional license	J
541	09	Computer Programmer – individual and/or professional firm license	J
541	10	Photographer – studios, portrait, commercial, services	J
541	11	Veterinarian – individual and/or firm professional license	J
541	12	Professional Services Not Elsewhere Classified – scientific, technical	J
551	00	Management companies – offices, enterprises, regional, corporate	\$25.00
561	00	Exterminating services -exterminating company and its services	\$25.00
561	01	Janitorial firm – janitorial cleaning services – individual or firm	\$25.00

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561	02	Landscaping Services	\$25.00
561	03	Administrative services – answering, employment, office, sec., travel	\$25.00
562	00	Waste management – companies, trucks, septic tanks, landfill, services	\$25.00
611	00	Educational services – technical, computer, sports, services, business	\$25.00
621	00	HMO – medical centers and services	\$100.00
621	01	Outpatient Care Centers – all other types of services	\$100.00
621	02	Ambulance – ambulance company and/or services	\$50.00
622	00	Hospitals – surgical, substance abuse, psychiatric, general care, special	K
623	00	Nursing care – residential care facility, day care, assisted living	K
623	01	Nursing Home – care for elderly and continuing care facilities	K
624	00	Social assistance – shelters, vocational, child care, abuse, emergency	K
711	00	Arts and sports – dance, musical, teams, tracks, promoters, agents	\$25.00
711	01	Special Events – promoter or activity, including auctions	\$50.00
712	00	Museums – museums and historical sites, zoos, botanical gardens, parks	\$25.00
713	00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers, pool halls	\$50.00
721	00	Accommodations – hotels, motels and similar facilities	L
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	M
722	01	Restaurant – limited facility or service	M
722	02	Caterers – and/or mobile food services	M
811	00	Repairs and maintenance – auto, paint/body, carwash, other vehicular	N
811	01	Repairs and maintenance – all electronic equipment	N
811	02	Repairs and maintenance – all appliances, home & garden equipment	N
812	00	Personal Services – hair, skin, barber, beautician, diet,	O

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		nail, tanning, Laundry cleaners,	
812	01	Fortune Teller or Clairvoyant – individual reader license	\$50.00
812	02	Other Personal Services – including bail bondsmen, bankrupt and fire sales, Cemetery sells, Funeral directors,	\$50.00
910	00	Category for number of – vending machines for all types vending	\$30.00
910	01	Category for number of – pool tables	\$25.00
910	02	Category for number of -amusement devices and/or games	\$50.00
999	99	Delivery	P
923	00	Administration of human resource programs	\$50.00
924	00	Administration of Environmental Quality Programs	\$50.00
925	00	Administration of housing, urban, comm..	\$50.00
926	00	Administration of Economic programs	\$50.00
927	00	Space, research, and technology	\$50.00
928	00	National Security and International Affairs	\$50.00

Licenses Fee Schedules:

(A) 236.00 – 238.15 Contractors – Subcontractors – Building –

On gross receipts less than \$10,000 - \$25.00
 \$10,000 and less than \$50,000 - \$50.00
 In addition 1/20 of 1% on all gross receipts in excess of \$50,000 but less than \$500,000.00
 plus 1/40 of 1% of gross receipts in excess of \$500,000.00., but less than \$5,000,000.00
 plus 1/80 of 1% in excess of \$5,000,000.00

(B) 311.00 – 339.00 Manufacturing –

On gross receipts \$50,000 or less - \$25.00
 \$50,000 and more - \$50.00
 In addition, 1/20 of 1% of all gross receipts in excess of \$50,000 and not over \$10,000,000.00, 1/40 of 1\$ of all gross receipts exceeding \$10,000,000.00

(C) 421.00,422.01, 441.00,442.00-446.00,448.00, 451.00– Wholesale Trade –

On gross receipts less than \$100,000.00 - \$25.00
 \$100,000.00 and less than \$150,000.00 - \$35.00
 \$150,000.00 and less than \$200,000.00 - \$50.00
 In addition 1/20 of 1% of such gross receipts in excess of \$200,000.00

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(D) 441.01 – Motor Vehicles –

On less than \$20,000.00 - \$50.00

An additional amount equal to 1/20 of 1% of all gross receipts over \$200,000.00

(E) 452.00 – 454.01 – General Merchants – Retail –

On less than \$10,000.00 - \$25.00

\$10,000.00 and over - \$50.00

Plus an additional amount equal to 1/20 of 1% of gross receipts over

\$200,000.00 and not over \$500,000.00 and 1/40 of 1% of gross exceeding \$500,000.00

452.00 – 454.01 – General Merchants – Wholesale –

On less than \$25,000.00 - \$25.00

\$25,000.00 and over - \$50.00

Plus in addition, 1/20 of 1% of gross receipts in excess of \$50,000.00

(F) 493.00 – Warehousing and Storage –

\$50.00 Plus an additional amount of 1/20 of gross receipts over \$10,000.00

(G) 512.00 – Motion Pictures –

\$50.00 Plus 1/20 of 1% of the total gross receipts over \$20,000 received during the next preceding year.

(H) 523.00 – Securities, Commodity –

On less than \$25,000.00 - \$50.00

Plus an additional amount equal to 1/20 of 1% of all gross receipts in excess of \$25,000.00

(I) 531.00 – Real Estate –

Same as Professions and Vocations

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(J) 541.00 – 541.12 – Professions and Vocations –

On less than \$10,000.00 - \$25.00
\$10,000 and less than \$25,000 - \$30.00
\$25,000 and less than \$35,000 - \$35.00
\$35,000 and less than \$50,000 - \$40.00
Plus and additional amount equal to 1/20 of 1% of gross receipts above \$50,000.00

(K) 622.00 – 624.00 – Hospitals, Nursing Care, Nursing Home, Social Assistance –

Hospital or Clinic – \$100.00 Five Beds or Less each additional bed is \$5.00
Rest Home, etc - \$50.00 Five beds or less, each additional bed is \$1.00

(L) 721.00 –Accommodations – Hotels, Motels and Similar Facilities

First 25 rooms - \$100.00
Each additional room - \$4.00

(M) 722.00 – 722.02 – Accommodations – Restaurants –

Gross receipts that do not exceed 25,000 - \$50.00
Gross receipts exceed \$25,000, Plus 1/20 of 1% of all such gross receipts in excess of \$25,000.00.
Approval from the County Health Officers must be submitted with application for town license.

(N) 811.00- 811.02 – Repairs and Maintenance –

On less than \$2,000 to \$25,000 - \$25.00
If any business exceeds \$25,000 the amount of the license tax shall be \$50.00 plus 1/20 of 1% of all such gross receipts in excess of \$25,000.00

(O) 812.00 – Personal Services – Hair, Skin, Barber, Beautician, Diet, Nail, Tanning, and Funerals –

One chair - \$25.00
Additional chairs - \$10.00 each

(P) 999.99- SECTION 21. Delivery License.

(a) (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 16.50 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) (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;

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

(e) (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.

(Q) 221.00-221.01 - 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