

2008 JACKSONS GAP 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.

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FEE OR CLASS</u>
111998---	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers,	F
112990---	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
113110---	Forestry – logging, forestry, timber track operations, timber mgt,	D
114119---	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies,	E
115114---	Agriculture support – cotton gins, farm mgt, post-harvest activities,	F
211111---	Oil and gas extraction – natural gas liquid extraction, crude extraction,	C
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
221122---	Utilities – electric power or light company	G
221210---	Utilities – natural gas company	G
221310---	Utilities – water, sewage treatment, steam, and other	G
236320---	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions,	E
237990---	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer,	D
238110---	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning	E
238210---	Contractors – <u>specialty trade</u> – painting and wall covering	E
238310---	Contractors – <u>specialty trade</u> – electrical contractors	E
238410---	Contractors – <u>specialty trade</u> – masonry and stone contractors	E
238420---	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	E
238430---	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	E
238510---	Contractors – <u>specialty trade</u> – carpentry contractors	E
238520---	Contractors – <u>specialty trade</u> – floor coverings/all types	E
238610---	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	E
238710---	Contractors – <u>specialty trade</u> – concrete contractors	E
238810---	Contractors – <u>specialty trade</u> – water well drilling & irrigation	E
238910---	Contractors – <u>specialty trade</u> – structural steel erection	E
238920---	Contractors – <u>specialty trade</u> – glass and glazing contractors	E
238930---	Contractors – <u>specialty trade</u> – excavation and site development	E
238940---	Contractors – <u>specialty trade</u> – wrecking and demolition	E
238950---	Contractors – <u>specialty trade</u> – building equipment & mechanical install	E
238990---	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy,	D
311991---	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry	F

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	processing,	
312100---	Beverage mfg – all types of soft drinks, bottled water, breweries, ice,	E
312122---	Beer – off premise – state regulated through ABC	H
312121---	Beer – on premise – state regulated through ABC	H
312131---	Wine – state regulated through ABC	H
312132---	Beer & Wine – wholesale distributor	H
312141---	Alcohol – state regulated through ABC	H
313112---	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	E
314129---	Other mfg – mill operations not covered in 313, rugs, linen, curtains	E
315999---	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories,	D
316993---	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear,	D
321999---	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork,	F
322229---	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores,	E
323112---	Printing – screen, quick, digital, books, lithographic, handbills, comm.	D
324199---	Petroleum and coal mfg – asphalt, grease, roofing, paving products,	C
325998---	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	C
326291---	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	D
327331---	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile,	C
331528---	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	C
332999---	Metal fabrication – cutlery, structural, ornamental, machine shops,	D
333990---	Machinery mfg – office machinery, industrial, engines, farm, HVAC,	C
334419---	Computer & electronic mfg – audio, video, circuit boards, peripherals,	C
335211---	Appliance mfg – small appliance, lighting, electrical, battery, freezer,	C
336112---	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle,	D
337129---	Furniture mfg – cabinets, office, household, beds, kitchen,	C
339999---	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	B
421990---	Wholesale trade – <u> durable</u> , vehicle, machinery, equipment,	E

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	furniture,	
422720---	Wholesale trade – non-durable, wholesale gasoline distributor	F
422990---	Wholesale trade –non-durable, paper, apparel, grocery, beverages, dairy,	E
441310---	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	C
441311---	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc – dealerships and lots	D
442290---	Furniture – furniture, home furnishings, stores, floor coverings, window,	C
443112---	Electronic & appliance store – household, radio, television, computers,	B
444130---	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery,	C
445120---	Food & beverage stores – grocery, convenience store, markets,	F
445310---	Package Stores – selling beer, wine and liquor plus general mdse Must Also purchase 312122, 312131, 312141	D
446199---	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	C
447110---	Gasoline Retail - selling gasoline with or without convenience stores	E
448190---	Clothing & accessories – men, women, children, infant, shoe, jewelry,	B
451120---	Sporting goods & hobbies – toy, fish, gun, books, games	B
452110---	General merchandise stores – department, warehouse clubs, superstores,	C
453310---	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	F
453998---	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	B
454390---	Non-store retailers – vending machine operators, direct selling, mail order	D
454391---	Non-Store Retailer – peddlers license / local peddler	I
481111---	Air transportation – airline tickets, shipping, freight, charters service	B
482110---	Rail transportation – transportation, ticket offices, state regulated	11-51-124
483212---	Water transportation – coastal, freight forwarders, inland, passenger	B
484122---	Truck transportation – local, long-distance, freight, moving, and storage	C
484230---	Truck transportation – terminal – state regulated	37-3-33
485113---	Passenger transportation – charter and other vehicle transit services	B
485114---	Passenger transportation – bus terminals state regulated	37-3-33

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485320---	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters,	J
485321---	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggies	J
487990---	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
492210---	Couriers – couriers and local messengers, services, local delivery services,	C
493110---	Warehousing and storage – distribution, household, refrigerated, special,	F
511199---	Publishing industries except internet – newspaper, book, periodical, databases, software	B
512131---	Motion pictures – theatres, videos, recording, drive-ins, sound studios,	A
515100---	Broadcasting – radio and television stations	B
517310---	Telecommunications – telephone local per 11-51-128	K
517320---	Telecommunications – telephone long distance per 11-51-128	K
517322---	Telecommunications – cellular and other wireless, paging,	K
517330---	Telecommunications – resellers of service	K
519190---	Information services and data processing – providing, storing, processing, access to information	A
522110---	Bank Main Office – not branch location or ATM	U
522111---	Bank Branch or ATM – not main office of bank	U
522120---	Savings and Loans – not branch location or ATM	U
522121---	S&L Branch or ATM – not main office of S&L	U
522298---	Pawn Shop – whether title pawn or merchandise	A
522390---	Credit services – companies and activities related to credit and mediation,	B
523999---	Securities, commodity – brokerage, portfolio, investment, other financial services	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
524292---	Agent Office – administration of third parties, pension funds, annuities, etc	B
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
531390---	Real estate – offices, agents, brokers, management, appraisers,	B
532490---	Rental and leasing – auto, truck, trailer, RV, all tangible property,	C
532230---	Rental and leasing – movie and video rental	D
541110---	Attorney/Lawyers – individual and/or firm professional license	A

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541211---	Accountant/CPAs – individual and/or firm professional license	A
541310---	Architect – individual and/or firm professional license	A
541410---	Physician – individual and/or firm professional license	A
541420---	Dentist – individual and/or firm professional license	A
541430---	Chiropractor – individual and/or firm professional license	A
541440---	Optometrist – individual and/or firm professional license	A
541330---	Engineer – individual and/or firm professional license	A
541360---	Surveyor – individual and/or firm professional license	A
541511---	Computer Programmer – individual and/or professional firm license	A
541921---	Photographer – studios, portrait, commercial, services	A
541940---	Veterinarian – individual and/or firm professional license	A
541990---	Professional Services Not Elsewhere Classified – scientific, technical,	A
551110---	Management companies – offices, enterprises, regional, corporate,	B
561710---	Exterminating services – exterminating company and its services	E
561720---	Janitorial firm – janitorial cleaning services – individual or firm	F
561110---	Landscaping Services -	F
561439---	Administrative services – answering, employment, office, sec., travel,	C
562998---	Waste management – companies, trucks, septic tanks, landfill, services,	F
611699---	Educational services – technical, computer, sports, services, business,	D
621491---	HMO – medical centers and services	B
621498---	Outpatient Care Centers – all other types of services	C
621910---	Ambulance – ambulance company and/or services	D
622110---	Hospitals – surgical, substance abuse, psychiatric, general care, special,	C
623110---	Nursing care – residential care facility, day care, assisted living	C
623312---	Nursing Home – care for elderly and continuing care facilities	D
624229---	Social assistance – shelters, vocational, child care, abuse, emergency,	E
711219---	Arts and sports – dance, musical, teams, tracks, promoters, agents,	B
711310---	Special Events – promoter or activity – see schedule for rates	L
712190---	Museums – museums and historical sites, zoos, botanical gardens, parks,	C
713990---	Amusement – arcades, golf clubs, marinas, fitness, bowling centers,	B
721110---	Accommodations – hotels, motels and similar facilities	C
721191---	Accommodations – bed and breakfast inns and services	D
721214---	Accommodations – trailer parks, RV parks, and travel parks	E
721310---	Accommodations – rooming houses and boarding houses	E
722110---	Restaurant – full service restaurant facility	D

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722211---	Restaurant – limited facility or service	D
722320---	Caterers – and/or mobile food services	C
722410---	Drinking Establishment – club, lounge, bar or other Must also purchase 312121, 312131, 312141	B
811118---	Repairs and maintenance – auto, paint/body, carwash, other vehicular,	C
811219---	Repairs and maintenance – all electronic equipment	B
811412---	Repairs and maintenance – all appliances, home & garden equipment	D
812199---	Personal Services – hair, skin, barber, beautician, diet, nail, tanning, funerals	B
812990---	Fortune Teller or Clairvoyant – individual reader license	M
910001---	Category for number of – vending machines for all types vending	N
910002---	Category for number of – pool tables	O
910003---	Category for number of – amusement devices and/or games	P
920005---	Category for number of – employees as a basis for calculating license	R
930006---	Category for number of – square feet used for calculating license amount	S
999111---	Unclassified miscellaneous business services not elsewhere classified	C
999222---	Unclassified miscellaneous personal services not elsewhere classified	B
999999	Delivery	V

Schedule "A":

Each person or entity classified as Schedule A shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. The license fee shall be \$50.00 plus one dollar (\$1.00) per one-thousand dollars (\$1,000.00) of gross annual receipts for the calendar year preceding the current license year.

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Schedule "B":

Each person or entity classified as Schedule B shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. The license shall be \$125.00 plus a sum of money equal to seventy-five cents (\$0.75) per one thousand dollars (\$1,000.00) of gross annual receipts for the year preceding the current license year.

Schedule "C":

Each person or entity classified as Schedule C shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts of not more than one hundred thousand dollars (\$100,000.00) the license will be one hundred dollars (\$100.00).
2. On gross receipts of more than one hundred thousand dollars (\$100,000.00) but not more than five hundred thousand dollars (\$500,000.00) the license shall be two hundred dollars (\$200.00).
3. On gross receipts of more than five hundred thousand dollars (\$500,000.00) but not more than one million dollars (\$1,000,000.00) the license shall be three hundred dollars (\$300.00).
4. On gross receipts of more than one million dollars (\$1,000,000.00) but not more than five million dollars (\$5,000,000.00) the license shall be five hundred dollars (\$500.00)
5. On gross receipts of more than five million dollars (\$5,000,000.00) but not more than ten million dollars (\$10,000,000.00) the license shall be one thousand dollars (\$1,000.00).
6. On gross receipts of more than ten million dollars (\$10,000,000.00) the license shall be one thousand five hundred dollars (\$1,500.00).

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Schedule "D" :

Each person or entity classified as Schedule D shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts of less than fifteen thousand dollars (\$15,000.00) the license shall be seventy-five dollars (\$75.00).
2. On gross receipts of fifteen thousand dollars (\$15,000.00) to thirty thousand dollars (\$30,000.00) the license shall be one hundred dollars (\$100.00).

On gross receipts of over thirty thousand dollars (\$30,000.00) the license shall be one hundred fifty dollars (\$150.00) plus one dollar(\$1.00) per thousand dollars of gross receipts over thirty thousand dollars (\$30,000.00).

Schedule "E" :

Each person or entity classified as Schedule E shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts up to fifty thousand dollars (\$50,000.00) the license shall be seventy-five dollars (\$75.00).
2. On gross receipts of fifty thousand dollars (\$50,000.00) but less than one hundred fifty thousand dollars (\$150,000.00) the license shall be one hundred dollars (\$100.00).
3. On gross receipts of one hundred fifty thousand dollars (\$150,000.00) but less than two hundred fifty thousand dollars (\$250,000.00) the license shall be one hundred fifty dollars (\$150.00).
4. On gross receipts of over two hundred fifty thousand dollars (\$250,000.00) the license shall be two hundred fifty dollars (\$250.00).

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Schedule "F" :

Each person or entity classified as Schedule F shall pay a license in an amount based on gross receipt for the calendar year immediately preceding the current license year as follows:

1. On gross receipts less than two thousand dollars (\$2,000.00) the license shall be twenty-five dollars (\$25.00).
2. On gross receipts of two thousand dollars (\$2,000.00) and less than five thousand dollars (\$5,000.00) the license shall be thirty-five dollars (\$35.00).
3. On gross receipts of five thousand dollars (\$5,000.00) and less than ten thousand dollars (\$10,000.00) the license shall be fifty dollars (\$50.00).
4. On gross receipts of ten thousand dollars (\$10,000.00) and less than twenty five thousand dollars (\$25,000.00) the license shall be seventy-five dollars (\$75.00).
5. On gross receipts of twenty five thousand dollars and more the license shall be one hundred dollars (\$100.00) plus one dollar (\$1.00) per thousand dollars (\$1,000.00) of gross receipts over twenty five thousand dollars (\$25,000.00).

Schedule "G" - Electric Company and Gas Company

For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

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

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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	\$ 50.00 per decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

Schedule "K" - Telephones & Telecommunications

In accordance with 11-51-128 the license fee for any telephone service provider shall be \$30.00 and the license fee for any long distance service provider shall be \$8.00.

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Schedule "L" - Special Events Licenses

Including fairs, carnivals, circuses, concerts and other similar types of events; the license rate shall be \$100.00 per day or \$500.00 per week.

Schedule "M" - Fortune Tellers

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

Schedule "N" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
all over 10 machines vending any type merchandise or product	\$ 5.00 per decal

Schedule "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 50.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

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Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 25.00 per decal
All machines over 10	\$ 10.00 per decal

Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 5 buses, trucks or other equipment	\$ 10.00 per decal

Schedule "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people.....	100.00
R-2	Where personnel are from 3 to 5 people.....	250.00
R-3	Where personnel are from 6 to 10 people.....	400.00
R-4	Where personnel are from 11 to 20 people.....	550.00
R-5	Where personnel are from 21 to 50 people.....	700.00
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

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Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000			

Schedule "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

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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 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.

2008 JACKSONS GAP 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.

- (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.