

## KILLEN 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.

<b>CODE</b>	<b>DESCRIPTION</b>	<b>FEE OR CLASS</b>
721191	ACCOMMODATIONS- <i>Bed and Breakfast Inns &amp; Services</i>	E
721110	ACCOMMODATIONS- <i>Hotels, motels and similar facilities</i>	D
721214	ACCOMMODATIONS- <i>RV Parks, Travel Parks, Campgrounds</i>	E
721310	ACCOMMODATIONS- <i>Rooming Houses, Boarding Houses</i>	E
541211	ACCOUNTANTS/CPAs- <i>Individual and/or firm</i>	D
561499	ADMINISTRATIVE SERVICES- <i>Answering, employment, office, travel</i>	E
541810	ADVERTISING	B
115199	AGRICULTURE SUPPORT- <i>Cotton Gins, Farm Management, post-harvest activities</i>	E
481111	AIR TRANSPORTATION- <i>Airline tickets, shipping, freight, charter service</i>	E
561499.01	ALARM AND SECURITY SYSTEMS- <i>Must provide Alabama Election Security Board of Licensure Permit</i>	E
621910	AMBULANCE- <i>No license shall be issued for the operation of this service until consent to use streets, avenues, and alleys of the Town have been granted by the governing body.</i>	A
713110	AMUSEMENT AND THEME PARK	B
713999	AMUSEMENT – MISCELLANEOUS	E
112999	ANIMAL PRODUCTION	B
115210	ANIMAL PRODUCTION SUPPORT ACTIVITIES	E
453310	ANTIQUE SHOPS AND DEALERS	F
713120	ARCADE	G
541310	ARCHITECT- <i>Individual and/or firm</i>	D
711130	ARTS – MUSICAL GROUPS & ARTISTS- <i>Dance, musical, tracks, teams, promoters, agents</i>	D
711310	ARTS- PROMOTERS OF EVENTS	E
711399	ART AND SPORTS- <i>Special Events (requires council approval)</i>	X
453998	AUCTIONS – GENERAL MERCHANDISE	F
425120	AUCTIONS – AUTO	T
541110	ATTORNEY/LAWYERS- <i>Individual and/or firm</i>	G
812990	BAIL BONDING	E
722110	BAKED GOODS AND DOUGHNUT SHOP	F
522119	BANK – BRANCH OR ATM	I
522110	BANK- MAIN OFFICE	I
812111	BARBER SHOP	C
713990	BILLARD PARLORS	G
812112	BEAUTY SHOP- SALON	C
713950	BOWLING CENTER	E

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515210	<b>CABLE AND SUBSCRIPTION PROGRAMMING</b>	<b>D</b>
561740	<b>CARPET AND UPHOLSTERY CLEANING</b>	<b>E</b>
811192	<b>CARWASH &amp; DETAILING SERVICES</b>	<b>D</b>
517212	<b>CELLULAR AND WIRELESS COMMUNICATIONS</b>	<b>D</b>
722320	<b>CATERERS-<i>Mobile food services</i></b>	<b>E</b>
624410	<b>CHILD AND DAY CARE CENTERS-<i>Must provide state and health department permits and licenses prior to issuance.</i></b>	<b>G</b>
621310	<b>CHIROPRACTOR-<i>Individual and/or firm</i></b>	<b>G</b>
541511	<b>COMPUTER PROGRAMMERS- <i>Individual and/or firm</i></b>	<b>E</b>
522291	<b>CONSUMER LENDING</b>	<b>D</b>
238110	<b>CONTRACTORS- <i>Concrete Foundation and Structure</i></b>	<b>E</b>
238310	<b>CONTRACTORS- <i>Drywall and Insulation</i></b>	<b>E</b>
238210	<b>CONTRACTORS- <i>Electrical</i></b>	<b>E</b>
238910	<b>CONTRACTORS- <i>Excavation and site development</i></b>	<b>D</b>
238330	<b>CONTRACTORS- <i>Flooring</i></b>	<b>E</b>
238130	<b>CONTRACTORS- <i>Framing</i></b>	<b>E</b>
236220	<b>CONTRACTORS- <i>General Contractors</i></b>	<b>E</b>
238150	<b>CONTRACTORS- <i>Glass and Glazing</i></b>	<b>E</b>
237990	<b>CONTRACTORS- <i>Heavy Construction, Highway, bridge, street</i></b>	<b>D</b>
237110	<b>CONTRACTORS- <i>Irrigation</i></b>	<b>E</b>
238140	<b>CONTRACTORS- <i>Masonry</i></b>	<b>E</b>
236116	<b>CONTRACTORS-<i>New MultiFamily Housing Construction- Must provide State Certification Card.</i></b>	<b>E</b>
236115	<b>CONTRACTORS-<i>New Single Family Housing Construction- Must provide State Certification Card.</i></b>	<b>E</b>
237120	<b>CONTRACTORS- <i>Oil and Gas Pipeline Construction</i></b>	<b>D</b>
238999	<b>CONTRACTORS- <i>Other Special Trades</i></b>	<b>E</b>
238320	<b>CONTRACTORS- <i>Painting and Wall Covering Contractors</i></b>	<b>E</b>
237390	<b>CONTRACTORS- <i>Paving and Sealing</i></b>	<b>E</b>
238220	<b>CONTRACTORS-<i>Plumbing, Heating &amp; Air, HVAC, Gas Fitter-Must provide State Certification Card.</i></b>	<b>E</b>
237130	<b>CONTRACTORS- <i>Power and Communication Line Construction</i></b>	<b>D</b>
238160	<b>CONTRACTORS- <i>Roofing</i></b>	<b>E</b>
236220.01	<b>CONTRACTORS- <i>Sandblasting</i></b>	<b>E</b>
238170	<b>CONTRACTORS- <i>Siding</i></b>	<b>E</b>
238120	<b>CONTRACTORS- <i>Steel and precast concrete</i></b>	<b>E</b>
237110.01	<b>CONTRACTORS- <i>Water and sewer line construction</i></b>	<b>D</b>
492110	<b>COURIERS- <i>Local Delivery services, local messengers</i></b>	<b>E</b>
522390	<b>CREDIT SERVICES- <i>Companies and activities</i></b>	<b>E</b>

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	<i>related to credit and mediation</i>	
999111	<b>DELIVERY</b>	N
339116	<b>DENTAL LABORATORY</b>	D
621210	<b>DENTIST- Individual and/or firm</b>	G
812191	<b>DIET AND WEIGHT REDUCTION</b>	E
812320	<b>DRYCLEANING AND LAUNDRY SERVICE</b>	E
611699	<b>EDUCATIONAL SERVICES FOR PROFIT- Elementary, secondary, colleges, technical, sports, services, business,</b>	E
541330	<b>ENGINEER- Individual and/or firm</b>	G
561710	<b>EXTERMINATING AND PEST CONTROL</b>	E
441239	<b>FARM EQUIPMENT DEALER</b>	F
111998	<b>FARMING AND CROP PRODUCTION- Agriculture, crop production, nursery, fruit, growers</b>	E
453998.01	<b>FIREWORKS STAND-Applicant must be age 18 years of age or older. During operating hours there must be at least one person present age 18 years of age or older present. The Town Clerk shall not issue a business license until the applicant has presented a Certificate from the Alabama Fire Marshalls Office giving approval o operation f the stand.</b>	G
713940	<b>FITNESS AND SPORTS CENTER</b>	E
453310.01	<b>FLEA MARKET</b>	O
113110	<b>FORESTRY- Logging, forestry, timber management</b>	E
812210	<b>FUNERAL HOMES</b>	D
999999	<b>GENERAL CATEGORY – UNCLASSIFIED</b>	P
713910	<b>GOLF COURSE/COUNTRY CLUB</b>	B
541430	<b>GRAPHIC DESIGN SERVICES</b>	E
111411	<b>GREENHOUSE, NURSERY, FLORICULTURE PRODUCTION</b>	E
621491	<b>HMO- Medical centers and services</b>	S
621610	<b>HOME HEALTH CARE SERVICES</b>	E
622110	<b>HOSPITALS- Surgical, substance abuse, psychiatric, general care, special</b>	S
519190	<b>INFORMATION SERVICES- Providing, storing, processing, access to information</b>	E
524126	<b>INSURANCE COMPANY- Casualty, fire and or marine premiums,</b>	11-51-120/123
524128	<b>INSURANCE COMPANY- Health, allied, and all other premiums</b>	11-51-120/123
524210	<b>INSURANCE AGENCY AND BROKERAGES</b>	G
516110	<b>INTERNET PUBLISHING &amp; BROADCASTING</b>	E
523999	<b>INVESTMENT ACTIVITIES – FINANCIAL</b>	D
561720	<b>JANITORIAL SERVICE</b>	E
561730	<b>LANDSCAPING/LAWN SERVICE</b>	E
812310	<b>LAUNDRYMAT- (COIN OPERATED)</b>	R
485320	<b>LIMOUSINE SERVICE</b>	E
561622	<b>LOCKSMITH</b>	E
332710	<b>MACHINE SHOPS AND WELDING</b>	E
551990	<b>MANAGEMENT COMPANIES- Offices,</b>	E

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	<i>enterprises, regional, corporate</i>	
315999	<b>MANUFACTURING - APPAREL</b> <i>Women, men, children, hosiery, lingerie outerwear, accessories</i>	<b>M</b>
335211	<b>MANUFACTURING – APPLIANCE-</b> <i>Small appliance, lighting, electrical, battery, freezer</i>	<b>M</b>
335228	<b>MANUFACTURING – APPLIANCE-</b> <i>Major appliances</i>	<b>M</b>
312199	<b>MANUFACTURING –BEVERAGE-</b> <i>All types of soft drinks, bottled water, ice</i>	<b>M</b>
337110	<b>MANUFACTURING – CABINET AND COUNTERTOP</b>	<b>M</b>
327310	<b>MANUFACTURING – CEMENT</b>	<b>M</b>
325998	<b>MANUFACTURING – CHEMICAL-</b> <i>Of fertilizer, wood, pesticide, paint, soap and resin</i>	<b>M</b>
334419	<b>MANUFACTURING - COMPUTER, ELECTRONIC</b>	<b>M</b>
311991	<b>MANUFACTURING – FOOD-</b> <i>Meat, seafood, grain, fruit, dairy, animal, poultry processing</i>	<b>M</b>
337129	<b>MANUFACTURING – FURNITURE</b>	<b>M</b>
316999	<b>MANUFACTURING -LEATHER AND ALLIED PRODUCTS-</b> <i>Shoes, luggage, handbag, related products, footwear</i>	<b>M</b>
333999	<b>MANUFACTURING – MACHINERY-</b> <i>Office machinery, industrial, engines, farm, HVAC</i>	<b>M</b>
332999	<b>MANUFACTURING -METAL FABRICATION-</b> <i>Cutlery, structural, ornamental,</i>	<b>M</b>
327999	<b>MANUFACTURING – NONMETALLIC-</b> <i>Clay, glass, cement, lime, pottery, ceramic, brick, tile</i>	<b>M</b>
335999	<b>MANUFACTURING – OTHER-</b> <i>All other manufacturing</i>	<b>M</b>
322299	<b>MANUFACTURING – PAPER-</b> <i>Pulp, paper, and converted products, stationary, tubes, cores</i>	<b>M</b>
324199	<b>MANUFACTURING – PETROLEUM &amp; COAL-</b> <i>Asphalt, grease, roofing and paving products</i>	<b>M</b>
326299	<b>MANUFACTURING – PLASTIC &amp; RUBBER-</b> <i>Tires, pipe, hoses, belts, bottles, sheet, wrap, film</i>	<b>M</b>
313112	<b>MANUFACTURING – TEXTILE-</b> <i>Fabric, yarn, carpet, canvas, rope, twine, fabric mills</i>	<b>M</b>
336112	<b>MANUFACTURING – TRANSPORTATION-</b> <i>Mfg. auto, truck, trailer, motor home, boat, ship, motorcycles</i>	<b>M</b>
321999	<b>MANUFACTURING - WOOD-</b> <i>Sawmills, wood,,preservation, veneer, trusses, millwork</i>	<b>M</b>
531130	<b>MINI WAREHOUSE AND SELF STORAGE</b>	<b>E</b>
212299	<b>MINING-</b> <i>All related mining activites</i>	<b>M</b>
484230	<b>MOBILE HOME TOWING SERVICE</b>	<b>E</b>
512131	<b>MOTION PICTURES-</b> <i>Theatres, videos, recording, drive-ins, sound studios</i>	<b>B</b>
484210	<b>MOVING COMPANY</b>	<b>E</b>
712110	<b>MUSEUMS-</b> <i>Museums and historical sites, zoos, parks, botanical gardens</i>	<b>D</b>
812113	<b>NAIL SALON</b>	<b>E</b>
511110	<b>NEWSPAPER PUBLISHER</b>	<b>D</b>
454399	<b>NEWSPAPER STANDS</b>	<b>H</b>

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623110	<b>NURSING CARE-</b> Residential care facility, assisted living	<b>Y</b>
623312	<b>NURSING HOME-</b> Care for elderly and continuing care facilities	<b>Y</b>
621320	<b>OPTOMETRIST-</b> Individual and/or firm	<b>G</b>
621498	<b>OUTPATIENT CARE CENTERS</b>	<b>S</b>
485999	<b>PASSENGER TRANSPORTATION-</b> All other	<b>D</b>
485113	<b>PASSENGER TRANSPORTATION-</b> Charter and other vehicle transit services	<b>D</b>
522298	<b>PAWN SHOP-</b> Title pawn or merchandise	<b>G</b>
454999	<b>PEDDLER OR ROLLING STORE</b>	<b>V</b>
812910	<b>PET CARE SERVICES</b>	<b>E</b>
541921	<b>PHOTOGRAPHER-</b> Studios, portraits, commercial, services	<b>E</b>
621111	<b>PHYSICIAN-</b> Individual and/or firm	<b>G</b>
621340	<b>PHYSICAL, OCCUPATIONAL OR SPEECH THERAPISTS</b>	<b>E</b>
561431	<b>POSTAL/MAILING SERVICE</b>	<b>F</b>
323119	<b>PRINTING-</b> Screen, quick, digital, books, lithographic	<b>F</b>
541990	<b>PROFESSIONAL SERVICES (OTHER)</b>	<b>G</b>
515112	<b>RADIO AND TELEVISION STATIONS</b>	<b>D</b>
482110	<b>RAIL TRANSPORTATION</b>	<b>K</b>
531210	<b>REAL ESTATE-</b> Offices, agents, brokers, management, appraisers	<b>E</b>
532299	<b>RENTAL AND LEASING-</b> All Other	<b>G</b>
532120	<b>RENTAL AND LEASING-</b> Auto, truck, trailer, RV, all tangible property	<b>D</b>
532220	<b>RENTAL AND LEASING-</b> Formal Wear and Costumes	<b>E</b>
532291	<b>RENTAL AND LEASING-</b> Home health equipment	<b>E</b>
532230	<b>RENTAL AND LEASING-</b> Movie and video rental	<b>E</b>
531110	<b>RENTAL AND LEASING-</b> Residential Buildings and Dwellings, Apartments, Mobile Home Parks, Mobile Home Space(s)	<b>Z</b>
531199	<b>RENTAL AND LEASING-</b> Spaces and Booths at Flea Markets	<b>AA</b>
811412	<b>REPAIRS AND MAINTENANCE-</b> All appliances, home and garden equipment	<b>E</b>
811229	<b>REPAIRS AND MAINTENANCE-</b> All electronic equipment	<b>E</b>
811499	<b>REPAIRS AND MAINTENANCE-</b> All Other	<b>F</b>
811119	<b>REPAIRS AND MAINTENANCE-</b> General auto repair, body shop	<b>E</b>
811191	<b>REPAIRS AND MAINTENANCE-</b> Oil Change and Lube	<b>E</b>
811420	<b>REPAIRS AND MAINTENANCE-</b> Upholstery and Furniture Repair	<b>E</b>
722499	<b>RESTAURANT</b>	<b>F</b>
448130	<b>RETAIL -CLOTHING AND ACCESSORIES</b>	<b>F</b>
445120	<b>RETAIL -CONVENIENCE STORES</b>	<b>F</b>

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443112	<b>RETAIL - ELECTRONIC &amp; APPLIANCE-</b> <i>Household, radio, television, and computers</i>	<b>F</b>
445110	<b>RETAIL - FOOD AND BEVERAGE STORES</b>	<b>F</b>
446191	<b>RETAIL -FOOD AND HEALTH SUPPLEMENTS</b>	<b>F</b>
445230	<b>RETAIL -FRUIT AND VEGETABLE MARKET</b>	<b>E</b>
442110	<b>RETAIL –FURNITURE-</b> <i>Furniture, home furnishings, stores, floor coverings, window</i>	<b>F</b>
447110	<b>RETAIL - GASOLINE RETAIL-</b> <i>Selling Gasoline</i>	<b>BB</b>
445299	<b>RETAIL - GENERAL MERCHANDISE STORE</b> <i>Department, warehouse clubs, superstores</i>	<b>F</b>
453220	<b>RETAIL – GIFT, NOVELTY, SOUVENIR</b>	<b>F</b>
444130	<b>RETAIL - HARDWARE STORES</b>	<b>F</b>
444110	<b>RETAIL - HOME IMPROVEMENT CENTER</b>	<b>F</b>
448310	<b>RETAIL - JEWELRY STORE</b>	<b>F</b>
441199	<b>RETAIL – MOTOR VEHICLES-</b> <i>New or used automobiles, motorcycles, atv's, Moped. Motor bike, motor scooter</i>	<b>D</b>
441310	<b>RETAIL - MOTOR VEHICLES-</b> <i>Parts and accessories, new or used</i>	<b>F</b>
454210	<b>RETAIL - NON-STORE-</b> <i>Vending machine operators, direct selling, mail order</i>	<b>F</b>
453210	<b>RETAIL – OFFICE SUPPLIES, STATIONARY</b>	<b>F</b>
453998.02	<b>RETAIL – OTHER</b>	<b>F</b>
446110	<b>RETAIL - PHARMACIES AND DRUG STORES</b>	<b>F</b>
451110	<b>RETAIL - SPORTING GOODS AND HOBBIES</b>	<b>F</b>
453991	<b>RETAIL- TOBACCO STORE</b>	<b>F</b>
453998.03	<b>RETAIL – ALL OTHER</b>	<b>F</b>
522129	<b>SAVINGS AND LOAN BRANCH/ATM</b>	<b>I</b>
522120	<b>SAVINGS AND LOAN MAIN</b>	<b>I</b>
522399	<b>SECURITIES, COMMODITY-</b> <i>Brokerage, portfolios, investment, and other finance</i>	<b>D</b>
517410	<b>SATELLITE DEALER</b>	<b>E</b>
562991	<b>SEPTIC TANKS AND RELATED SERVICES</b>	<b>E</b>
451130	<b>SEWING, NEEDLEWORK, PIECE GOODS</b>	<b>F</b>
999333	<b>SMALL VENDOR-</b> <i>Less than \$ 7,500.00 per year</i>	<b>U</b>
624110	<b>SOCIAL ASSISTANCE FOR PROFIT-</b> <i>Shelters, vocational, child care, abuse, emergency</i>	<b>E</b>
562111	<b>SOLID WASTE COLLECTION</b>	<b>G</b>
611620	<b>SPORTS AND RECREATION INSTRUCTION-</b> <i>Camps or Schools</i>	<b>E</b>
541360	<b>SURVEYOR-</b> <i>Individual and/or firm</i>	<b>G</b>
812199	<b>TANNING SALONS &amp; OTHER PERSONAL SERVICES</b>	<b>E</b>
812198	<b>TATTOO PARLOR</b>	<b>G</b>
485310	<b>TAXI CABS</b>	<b>E</b>
541213	<b>TAX PREPARATION</b>	<b>E</b>
517310	<b>TELECOMMUNICATIONS-</b> <i>Telephone local per 11-51-128</i>	<b>J</b>
517319	<b>TELECOMMUNICATIONS-</b> <i>Telephone long distance 11-51-128</i>	<b>J</b>

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517329	TELECOMMUNICATIONS- <i>Cellular and other wireless, paging</i>	E
517339	TELECOMMUNICATIONS- <i>Resellers of service</i>	E
611519	TRUCK DRIVING SCHOOLS	G
811111	TRUCK REPAIR SHOPS	P
484110	TRUCK TRANSPORTATION- <i>Local, long-distance, freight, moving and storage</i>	D
484230.01	TRUCK TRANSPORTATION- <i>Terminal- state regulated 37-3-33</i>	W
453310.02	USED MERCHANDISE STORES- <i>Books, miscellaneous, consignment</i>	F
221122	UTILITIES- <i>Electric Power or light company</i>	L
221210	UTILITIES- <i>Natural Gas Company</i>	L
221199	UTILITIES- <i>Water, Sewage and Other Systems</i>	L
454210.01	VENDING – NUMBER OF MACHINES	H
541940	VETERINARIAN- <i>Individual and/or firm</i>	G
493110	WAREHOUSE AND STORAGE- <i>Household, refrigerated, special</i>	S
562998	WASTE MANAGEMENT- <i>Sewer, storm basin, tank cleaning services</i>	D
422299	WHOLESALE TRADE- <i>Brick, Stone, and Related Construction materials</i>	D
421099	WHOLESALE TRADE- <i>Durable, vehicle, machinery, equipment, furniture</i>	D
422099	WHOLESALE TRADE- <i>Non-durable, wholesale gasoline distributor</i>	D
422199	WHOLESALE TRADE- <i>Non-durable, paper, apparel, grocery, beverages, dairy</i>	D
422999	WHOLESALE TRADE- <i>Tobacco products</i>	D
999222	WRECKER COMPANY/SERVICE	G

### Schedule “A”

0 ..... \$5,000,000.00                      \$ 200.00

The Town of Killen has chosen to exempt non-profit ambulance services from a license fee at this time.

### Schedule “B”

More                      Less  
Than    but    than

0 ..... 1,999,999.00                      \$ 100.00

2,000,000.00 and over                      \$ 200.00

(Seasonal events are not subject to reduction rate after July 1)

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### **Schedule "C"**

One Chair	\$ 30.00
Each Additional Chair	\$ 10.00

### **Schedule "D" – If gross receipts are:**

More Than	but Less Than	
0.....	99,999.00	\$ 50.00
100,000.00.....	299,999.00	\$ 100.00
300,000.00.....	499,999.00	\$ 200.00
500,000.00.....	999,999.00	\$ 400.00
Over 1,000,000.00		\$ 800.00

### **Schedule "E" - If gross receipts are:**

0.....	199,999.00	\$ 50.00
200,000.00.....	499,999.00	\$ 125.00
500,000.00.....	999,999.00	\$ 400.00
Over 1,000,000.00		\$ 800.00

### **Schedule "F" – If gross receipts are:**

More Than	but Less Than	
0.....	500,000.00	\$ 50.00
500,000.00.....	999,999.00	\$ 125.00
1,000,000.00.....	2,999,999.00	\$ 250.00
3,000,000.00.....	4,999,999.00	\$ 350.00
Greater than	5,000,000.00	\$ 500.00



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### **Schedule "G"**

More Than	but	Less Than	
0.....		99,999.00	\$ 50.00
100,000.00.....		299,999.00	\$ 100.00
300,000.00.....		499,999.00	\$ 200.00
500,000.00.....		999,999.00	\$ 400.00
Over 1,000,000.00			\$ 800.00

### **Schedule "H" Vending Machines**

Vending machine shall mean any type of machine that dispenses any merchandise or product.

\$15.00 per Vending Machine

A list of machine locations must be submitted with license fee.

### **Schedule "I"**

Banks ..... Maximum amount per schedule below.

#### **Section 11-51-130**

##### **Banks.**

(a) Municipalities may levy a license in proportion to the capital, surplus and undivided profits of the bank, but not more than the following amounts, to wit:

- (1) Where the capital, surplus and undivided profits are \$ 50,000.00 or less, \$ 10.00;
- (2) Where the capital, surplus and undivided profits are more than \$ 50,000.00 and not over \$ 100,000.00, \$ 20.00;
- (3) Where the capital, surplus and undivided profits are more than \$ 100,000.00 and not over \$ 150,000.00, \$ 30.00;
- (4) Where the capital, surplus and undivided profits are more than \$ 150,000.00 and not over \$ 200,000.00, \$ 40.00;
- (5) Where the capital, surplus and undivided profits are more than \$ 200,000.00 and not over \$ 250,000.00, \$ 50.00;
- (6) Where the capital, surplus and undivided profits are more than \$ 250,000.00 and not over \$ 300,000.00, \$ 60.00;
- (7) Where the capital, surplus and undivided profits are more than \$ 300,000.00 and not over \$ 350,000.00, \$ 70.00;

## KILLEN 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.

(8) Where the capital, surplus and undivided profits are more than \$ 350,000.00 and not over \$ 400,000.00, \$ 80.00;

(9) Where the capital, surplus and undivided profits are more than \$ 400,000.00 and not over \$ 450,000.00, \$ 90.00;

(10) Where the capital, surplus and undivided profits are more than \$ 450,000.00 and not over \$ 500,000.00, \$ 100.00;

(11) Where the capital, surplus and undivided profits are more than \$ 500,000.00 and not over \$ 600,000.00, \$ 110.00;

(12) Where the capital, surplus and undivided profits are in excess of \$ 600,000.00, \$ 125.00; and

(13) On each branch bank, not more than \$ 10.00.

(b) The term "undivided profits" as used in subsection (a) of this section shall be construed to mean the undivided profits as shown by the books of the bank, and all payments shall be based on the report made by the banks to the Superintendent of Banks next preceding January 1.

(Acts 1911, No. 84, p. 50; Acts 1921, Ex. Sess., No. 18, p. 17; Code 1923, §6287; Code 1940, T. 37, §747.)

### Section 11-51-131

#### **Savings and loan associations.**

Municipalities may levy a license on savings and loan associations in proportion to the amount paid in on nonwithdrawable shares, reserves and undivided profits of the association upon the same schedule as is provided for banks and none other.

(Acts 1931, No. 159, p. 218; Code 1940, T. 37, §748.)

## **Schedule "J" – Telephones and Telecommunications**

### Code of Alabama § 11-51-128

Local Exchange      \$ 60.00

Long Distance        \$ 15.00

### Section 11-51-128

#### **Telephone companies.**

(a) The maximum amount of privilege or license tax which the several municipalities within this state may annually assess and collect of persons operating telephone exchanges and long distance telephone lines in this state for the privilege of doing intrastate business within the limits of such municipalities, whether such persons are incorporated under the laws of this state or any other state, is fixed as follows:

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

## KILLEN 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.

(2) In municipalities having a population of more than 500 and not exceeding 1,000, exchange license, \$ 30.00, long distance license, \$ 8.00;

(3) In municipalities having a population of more than 1,000 and not exceeding 2,000, exchange license, \$ 60.00, long distance license, \$ 15.00;

(4) In municipalities having a population of more than 2,000 and not exceeding 3,000, exchange license, \$ 105.00, long distance license, \$ 27.00;

(5) In municipalities having a population of more than 3,000 and not exceeding 4,000, exchange license, \$ 150.00, long distance license, \$ 38.00;

(6) In municipalities having a population of more than 4,000 and not exceeding 5,000, exchange license, \$ 210.00, long distance license, \$ 53.00;

(7) In municipalities having a population of more than 5,000 and not exceeding 6,000, exchange license, \$ 270.00, long distance license, \$ 68.00;

(8) In municipalities having a population of more than 6,000 and not exceeding 7,000, exchange license, \$ 330.00, long distance license, \$ 83.00;

(9) In municipalities having a population of more than 7,000 and not exceeding 8,000, exchange license, \$ 390.00, long distance license, \$ 98.00;

(10) In municipalities having a population of more than 8,000 and not exceeding 9,000, exchange license, \$ 450.00, long distance license, \$ 113.00;

(11) In municipalities having a population of more than 9,000 and not exceeding 10,000, exchange license, \$ 510.00, long distance license, \$ 128.00;

(12) In municipalities having a population of more than 10,000 and not exceeding 11,000, exchange license, \$ 570.00, long distance license, \$ 143.00;

(13) In municipalities having a population of more than 11,000 and not exceeding 12,000, exchange license, \$ 630.00, long distance license, \$ 158.00;

(14) In municipalities having a population of more than 12,000 and not exceeding 13,000, exchange license, \$ 690.00, long distance license, \$ 173.00;

(15) In municipalities having a population of more than 13,000 and not exceeding 14,000, exchange license, \$ 750.00, long distance license, \$ 188.00;

(16) In municipalities having a population of more than 14,000 and not exceeding 15,000, exchange license, \$ 800.00, long distance license, \$ 203.00;

(17) In municipalities having a population of more than 15,000 and not exceeding 16,000, exchange license, \$ 870.00, long distance license, \$ 210.00;

(18) In municipalities having a population of more than 16,000 and not exceeding 17,000, exchange license, \$ 920.00, long distance license, \$ 233.00;

(19) In municipalities having a population of more than 17,000 and not exceeding 18,000, exchange license, \$ 990.00, long distance license, \$ 248.00;

## KILLEN 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.

(20) In municipalities having a population of more than 18,000 and not exceeding 19,000, exchange license, \$ 1,050.00, long distance license, \$ 263.00;

(21) In municipalities having a population of more than 19,000 and not exceeding 20,000, exchange license, \$ 1,110.00, long distance license, \$ 278.00;

(22) In municipalities having a population of more than 20,000 and less than 175,000, exchange license, \$ 1,110.00 for the first 20,000 inhabitants and \$ 60.00 for each additional 1,000 inhabitants or majority fraction thereof, up to 175,000 population; long distance license, \$ 278.00 for the first 20,000, and \$ 15.00 for each additional 1,000, or majority fraction thereof, up to 175,000 population; and

(23) In municipalities having a population of more than 175,000, exchange license, \$ 12,000, long distance license, \$ 3,000.00.

(b) In arriving at the assessment of privilege or license tax which may be assessed and collected under subsection (a) of this section, the population of the several cities and towns shall be computed and based on the federal census next preceding the year for which such license tax is assessed from year to year; provided, that if a municipality should be incorporated subsequent to any federal census the population shown in the charter of incorporation shall determine the amount of license due until the next federal census shall find and declare such population.

(Code 1923, §2161; Acts 1935, No. 194, p. 256; Code 1940, T. 37, §744; Acts 1947, No. 355, p. 238, §2.)

### Schedule “K” Railroads

#### Code of Alabama §11-51-124

\$ 25.00

#### Section 11-51-124

##### **Railroads.**

(a) The maximum amount of privilege or license tax which the several municipalities within this state may annually assess and collect of persons operating railroads in this state as common carriers for the privilege of doing intrastate business within the limits of such municipalities, whether such companies are incorporated under the laws of this state or any other state or whether incorporated at all or not, is hereby prescribed and fixed as follows:

(1) In municipalities of not more than 250 inhabitants, \$ 10.00;

(2) In municipalities having a population of more than 250 and not exceeding 500, \$ 15.00;

(3) In municipalities having a population of more than 500 and not exceeding 750, \$ 20.00;

(4) In municipalities having a population of more than 750 and not exceeding 1,000, \$ 25.00;

(5) In municipalities having a population of more than 1,000 and not exceeding 5,000, \$ 25.00 for the first 1,000 inhabitants and \$ 25.00 for each additional 1,000 inhabitants or a majority fraction thereof;

(6) In municipalities having a population of more than 5,000 and not exceeding 10,000, \$ 25.00 for the first 1,000 inhabitants and \$ 30.00 for each additional 1,000 or majority fraction thereof; and

## KILLEN 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.

(7) In municipalities having a population of more than 10,000, \$ 25.00 for the first 1,000 inhabitants and \$ 35.00 for each additional 1,000 inhabitants or majority fraction thereof; provided, however, that in no case shall any municipality assess or collect such a privilege or license tax exceeding \$ 2,000.00.

(b) In arriving at the amount of privilege or license tax which may be assessed and collected under the provisions of subsection (a) of this section, the population of the several cities and towns shall be computed and based upon the federal census next preceding the year for which such license tax is assessed from year to year; provided, that if a municipality should be incorporated subsequent to any federal census, the population shown in the charter of incorporation shall determine the amount of the license due until the next federal census shall find and declare such population.

(Acts 1935, No. 194, p. 256; Code 1940, T. 37, §740.)

### **Schedule “L” Utilities**

3 % of Gross Receipts in accordance with Code of Alabama § 11-51-129

### **Schedule “M”**

More Than	but	Less Than	
0.....		999,999.00	\$ 100.00
Greater than 1,000,000.00			\$ 250.00

### **Schedule “N” – Delivery License**

Flat Fee \$ 35.00

#### **SECTION 21. Delivery License.**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ \$35.00 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;

## KILLEN 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.

- (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 five hundred thousand dollars (\$500,000) 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 five hundred thousand (\$500,000) limitation

## KILLEN 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.

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.

### **Schedule “O”**

\$ 50.00 1<sup>st</sup> booth  
 \$ 20.00 each additional booth

### **Schedule “P”**

0.....199,999.00	\$ 50.00
200,000.00.....499,999.00	\$ 125.00
500,000.00.....999,999.00	\$ 400.00
Over 1,000,000.00	\$ 800.00

## KILLEN 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 “ Q ” - Insurance**

#### **Section 11-51-120**

##### **Insurance companies - Fire and marine insurance companies.**

No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any fire or marine insurance company doing business in such municipality except upon a percentage of each \$ 100.00 of gross premiums, less return premiums, on policies issued during the preceding year on property located in such municipality. Such percentage shall not exceed four percent on each \$ 100.00 or major fraction thereof of such gross premiums, and no credit or deduction of any kind shall be allowed or made on account of the cost of reinsurance by such company in a company not authorized to do business in this state.

Any municipality may charge a flat minimum license at the beginning of each year for new companies doing business therein on which there shall be an adjustment at the expiration of such year upon such percentage as may be fixed by said municipality, but such percentage shall not exceed four percent (4%) of the gross premiums, less return premiums, collected by such companies on policies issued during the preceding year in such municipality.

(Acts 1935, No. 194, p. 256; Code 1940, T. 37, §739.)

#### **Section 11-51-121**

##### **Insurance companies - Insurance companies other than fire and marine insurance companies.**

(a) No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any insurance company, other than fire and marine insurance companies, doing business therein or its agents which shall exceed for the company and its agents the following amounts:

- (1) Each insurance company in cities and towns having a population of 5,000 or less, \$ 10.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of the gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.
- (2) Each such insurance company in cities and towns having a population of over 5,000 and not over 10,000, \$ 15.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof on gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said towns and cities.
- (3) Each such insurance company, in cities and towns having a population of over 10,000 and not exceeding 50,000, \$ 20.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.
- (4) Each such insurance company, in cities and towns having a population of more than 50,000, \$ 50.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.

The amount specifically named in the schedule contained in this section shall be payable at the time and in the manner that other privilege or license taxes are required to be paid by the laws, ordinances or charters of the several cities and towns, and the amount of said tax based on gross premiums shall be paid as provided in this article.

(b) Upon the payment or tender of the amount specifically named in the schedule in subsection (a) of this section to any city or town, any insurance company, other than fire and marine insurance companies, authorized to do business in this state, shall be permitted to do business in said city or town through its agents, resident or soliciting, duly appointed in writing, which agents shall not be subject to or required to pay any privilege or occupation tax to said city or town for representing said company or soliciting business for it. On January 1, or within sixty days thereafter, of each year, each insurance company, other than fire and marine insurance companies, which did any business in, or wrote any insurance for any citizen



## KILLEN 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.

or resident of, any city or town in this state during any part of the next preceding year shall, if a license or privilege tax is imposed by said city or town on any insurance company, other than fire and marine insurance companies, furnish the mayor or other executive head of said city or town a statement in writing, verified by the affidavit of the president, vice-president or secretary of the company, which statement shall set out and show the full and true amount of gross premiums, less return premiums, received during the preceding year, on all policies of such insurance issued in such city or town during the said preceding year, and shall accompany said statement with the amount of license due from said company. Failure to furnish said statement or to pay such amount to any city or town, as herein required, shall, if so provided by the ordinances of the city or town, cause a forfeiture of the right of the company so failing or its agents, to continue to do business in said city or town until said statement shall have been furnished and said sum shall have been paid, and shall subject the company and its agents to such penalties as the ordinances of said city or town may prescribe, not exceeding the penalties imposed upon other corporations or persons for failure to pay license or privilege taxes.

(Code 1923, §2155; Acts 1935, No. 194, p. 256; Code 1940, T. 37, §736.)

### Schedule "R"

Up to 10 machines .....	\$ 50.00
Each additional machine.....	\$ 5.00

### Schedule "S"

From zero	to	5,000 square feet	\$ 50.00
From 5,001	to	10,000 square feet	\$100.00
From 10,001	to	20,000 square feet	\$200.00
From 20,001	to	30,000 square feet	\$300.00
From 30,001	to	40,000 square feet	\$400.00
From 40,001	to	50,000 square feet	\$500.00
From 50,001	to	60,000 square feet	\$600.00
From 60,001	to	70,000 square feet	\$700.00
From 70,001	to	80,000 square feet	\$800.00
From 80,001	to	90,000 square feet	\$900.00
From 90,001	up		\$1,000.00 plus \$0.01 per square foot over 90,000

### Schedule "T"

0.....4,999,999.00	\$ 250.00
Over 5,000,000.00	\$ 500.00

### Schedule "U" – Small Vendor License

\$ 50.00

### Schedule "V" – Peddlers

Yearly rate only \$ 50.00

## KILLEN 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 "W" – Truck Terminal Transportation**

Code of Alabama §37-3-33 - \_\_\_\_\_ \$ 25.00

### **Schedule "X"**

Event and rate schedule must be approved in advance by Town Council.

### **Schedule "Y"**

First bed	\$ 100.00
Each additional bed	\$ 10.00

### **Schedule "Z"**

At this time, the Town of Killen will not enforce Schedule "Z" for Residential Buildings and Dwellings, Apartments, Mobile Home Parks, Mobile Home Space(s).

### **Schedule "AA"**

\$ 50.00	1 <sup>st</sup> booth
\$ 20.00	each additional booth

### **Schedule "BB"**

Each Dispenser (or similar dispensing unit) .....\$ 10.00  
( No issue fee in conjunction with other schedules.)