

**Town of Kinston (9366)
Business License
Fee Schedule**

including General Information/FAQs



Thank you for doing business in the Town of Kinston

All businesses operating in the city limits or police jurisdiction of the Town of Kinston must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by RDS does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out- of- state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is to be used in calculating the amount due for a business license. Provided, however, that:

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Police Jurisdiction (PJ), Definition and Rate of

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. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: www.avenuinsights.com

Email: businesslicensesupport@avenuinsights.com

Phone: 800.556.7274

Fax: 844.528.6529

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541219	Accountants (not CPA's), Bookkeepers	\$90.00
541211	Accountants, Auditors Must Provide Board Certification: Public Accountancy Board	\$90.00
624120	Adult Day Care	\$90.00
541810	Advertising Agency	\$90.00
621910	Ambulance Service Must Provide Board Certification: Alabama EMSP Licensure	\$25.00
713990	Amusement & recreation (all other)	\$90.00
811420	Antique furniture repair & restoration	\$90.00
453310	Antique shop	\$90.00
811412	Appliance repair	\$90.00
443111	Appliance store	\$90.00
541310	Architect Must Provide Board Certification: Architects Registration Board	\$90.00
623111	Assisted Living	\$90.00
541110	Attorney Must Provide Board Certification: Alabama State Bar	\$90.00
561990	Auctioneer Must Provide Board Certification: Auctioneers Board	- A -
441110	Automobile dealer, new Must Provide Board Certification: Revenue Department-License Section	- B -
441120	Automobile dealer, used Must Provide Board Certification: Revenue Department-License Section	- B -
811111	Automobile-General repair & Maintenance	\$90.00
441310	Automotive parts & accessories stores	\$90.00
812990	Bail Bondsman	\$90.00
311811	Bakery, retail Must Provide Board Certification: Department of Health Permit	\$90.00
424920	Bakery, wholesale frozen Must Provide Board Certification: Department of Health Permit	\$90.00
424490	Bakery, Wholesale not frozen Must Provide Board Certification: Department of Health Permit	\$90.00
238290	Bank - ATM	\$10.00
522110	Bank - Commercial	\$10.00
522120	Bank - Savings	\$10.00
812112	Barber Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$90.00
531410	Barber shop owner, leasing space Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$90.00

611511	Barber/Beauty School	\$90.00
335911	Battery Manufacturer	\$90.00
812112.01	Beauty salon Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$90.00
531420	Beauty shop owner, leasing space Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$90.00
721191	Bed & Breakfast inn	\$95.00
424490.01	Beverage wholesaler - not alcoholic	- C -
451211	Book Store	- C -
444190	Building Materials	\$90.00
337110	Cabinets/Countertops/Woodworking	\$90.00
811192	Car Wash	\$90.00
442210	Carpet, Retail Sales	\$90.00
561740	Carpet, Upholstery Cleaner	\$90.00
722320	Caterer Must Provide Board Certification: Department of Health Permit	\$90.00
812220	Cemetery Company	\$90.00
522390	Check Cashing Service	\$90.00
624410	Child Day Care & Preschool	\$90.00
621310	Chiropractor Must Provide Board Certification: Chiropractic Examiners Board	\$90.00
448140	Clothing & Accessories, Retailer	\$90.00
424330	Clothing & Accessories, Wholesaler	\$90.00
334111	Computer & Electronics Mfg.	\$90.00
541511	Computer Programmer	\$90.00
811212	Computer Repair	\$90.00
511210	Computer Software	\$90.00
611420	Computer Training	\$90.00
722310	Concession Stand Must Provide Board Certification: Department of Health Permit	- C -*
453310.01	Consignment Shop	\$90.00
238350	Contractor-Carpentry/lathers	- D -
238110	Contractor-Concrete	- D -
238910	Contractor-Demolition & wrecking	- D -
238310	Contractor-Drywall, Acoustical, Insulation	- D -
238210	Contractor-Electrical Must Provide Board Certification: Alabama Electrical Contractors Board	- E -*
238910.01	Contractor-Excavation, site preparation	- D -
238330	Contractor-Flooring	- D -
238130	Contractor-Framing	- D -
236000	Contractor-General-residential-commercial	- D -

	Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	
238150	Contractor-Glass & Glazing	- D -
237310	Contractor-highway, street, bridge, sewer	- D -
237220	Contractor-HVAC Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	- E -*
561730	Contractor-Landscaping	- D -
238140	Contractor-Masonry/Stonework	- D -
238290.01	Contractor-Other	- D -
238320	Contractor-Painting & wall covering	- D -
238221	Contractor-Plumbing/Gas fitting Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	- E -*
237130	Contractor-Power/Communications	- D -
238160	Contractor-Roofing	- D -
238170	Contractor-Siding	- D -
238120	Contractor-Structural steel	- E -
238990	Contractor-Swimming pool	- D -
238340	Contractor-Tile, marble, terrazzo, mosaic	- D -
237110	Contractor-Water/Sewer lines,well drilling	- D -
238390	Contractor-Waterproofing	- D -
447110	Convenience Store	- C -
446120	Cosmetics & Beauty Supplies	- C -
541990	Credit Mediator	\$90.00
445230	Curb Market	\$90.00
422430	Dairy products, wholesaler	\$90.00
611610	Dance Schools/Studios	\$90.00
812199	Day Spa	\$90.00
492210	Delivery	V
452111	Department Store	- C -
561611	Detective Agency (Background Check Reqd)	- C -*
454390	Direct Sales (door to door)	\$90.00
511140	Directory Publisher	\$90.00
452112	Discount Department Store	- C -
812320	Drycleaner & Laundry Service	\$90.00
812310	Drycleaner & Laundry Service Coin Opr.	\$90.00
811211	Electronic/TV Repair	\$90.00
561310	Employment Agency	\$90.00
541330	Engineer Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$90.00
711320	Entertainment, Sports Events (Mayor Approval)	- K -*
423	Equipment Wholesaler	\$90.00

561710	Exterminator Must Provide Board Certification: Department of Agriculture and Industries	\$90.00
238990.01	Fence Installation	\$90.00
453998	Fireworks Stand	\$90.00
713940	Fitness Center/Gym	\$90.00
453310.02	Flea Market	- C -
442210.01	Floor Covering Store (not wood or tile)	\$90.00
444190.01	Floor Covering Store (wood & tile only)	\$90.00
453110	Florist	\$90.00
532220	Formal Wear Rental	\$90.00
812990.01	Fortune Teller	- F -
812210	Funeral Home	\$90.00
532299	Furniture Rental Center	\$90.00
811420.01	Furniture Repair & Upholstery	\$90.00
442110	Furniture Retailer	\$90.00
444220	Garden Shop	\$90.00
444210	Gardening Equipment, Mowers	\$90.00
424720	Gasoline Distributor, Wholesale	- H -
447110.01	Gasoline, Retail	- G -
453220	Gift Shop, Collectibles	\$90.00
445110	Grocery Store	- C -
424410	Grocery, Wholesale	- C -
451110	Gun Shop (pistols & other weapons)	\$90.00
444130	Hardware Store	- C -
446191	Health Food Store	- C -
451120	Hobby Shop	- C -
492110	Home Furnishings	- C -
621610	Home Health Care Agency	- D -
532291	Home Health Furniture Rental	\$90.00
721110	Hotels, Motels	- L -
333415	HVAC Manufacturer	\$90.00
722213	Ice Cream Parlor Must Provide Board Certification: Department of Health Permit	- C -*
722330	Ice Cream Truck Must Provide Board Certification: Department of Health Permit	\$40.00
524210	Insurance Agency, Brokerage	\$90.00
524126	Insurance Company, Fire & Marine	- I -
524128	Insurance Company, Other	- J -
541410	Interior Decorator	\$90.00
561720	Janitorial Service	\$95.00
811490	Jewelry Repair	- C -
448310	Jewelry Store	- C -
532112	Leasing; Automobile	\$30.00 each

485320	Limousine Service	\$50.00 each
812331	Linen and Uniform Supply	\$90.00
522291	Loan Company	\$90.00
492210.01	Local Delivery	V
561622	Locksmith	\$90.00
332710	Machine Shop	\$90.00
423810	Machinery Wholesaler	- C -
561431	Mailing, Shipping Service	\$90.00
454113	Mail-order House	- C -
541618	Management Consulting	\$90.00
551114	Management of Comp. & Ent.	\$90.00
812113	Manicurist & Pedicurist	\$90.00
621399	Massage Therapist	\$75.00
446199	Medical Equipment & Supplies	\$90.00
334510	Medical Equipment & Supply Mfg.	- C -
532490	Medical Equipment Rental	- C -
423450	Medical, Dental Equipment Wholesaler	- C -
531130	Mini-warehouses, Self-storage Units	\$90.00
339911	Miscellaneous Manufacturing	- C -
531190	Mobile Home Park	- M -
453998.01	Monument Dealer	\$90.00
522292	Mortgage Company	\$90.00
441221	Motorcycle, ATV dealer Must Provide Board Certification: Revenue Department-License Section	\$90.00
811490.01	Motorcycle, ATV repair	\$90.00
484290	Moving Company	\$90.00
712110	Museums	\$90.00
451140	Musical Instrument & Supplies Store	- C -
812113.01	Nail Salon	\$90.00
451212	News Dealers & News Stands	\$90.00
511110	Newspaper Publisher	\$90.00
444220.01	Nursery & Garden Center	- C -
561110	Office Administrative Services	\$90.00
811212.01	Office Machine Repair	\$90.00
811191	Oil Change Shop	- C -
424690	Oils, Wholesale	\$90.00
446130	Optical & Hearing Aids store	- C -
621320	Optometrist, Ophthalmologist Must Provide Board Certification: Optometry Board	\$90.00
445310	Package Stores Selling Beer, wine & liq. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	- C -
444120	Paint Store	- C -

424130	Paper Products, Wholesale	- C -
324121	Paving Products Mfg.	\$90.00
522298	Pawn Shop	\$300.00
454399	Peddler	- N -*
511120	Periodical Publisher	\$90.00
812910	Pet Grooming	\$90.00
453910	Pet Shop-Pets & Supplies	- C -
446110	Pharmacy Must Provide Board Certification: Pharmacy Board	- C -
541921	Photographer, special events	- C -
541110.01	Physician Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	- C -
621391	Podiatrist Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	- C -
713990.01	Pool Tables/Billiards	\$90.00
323113	Printing	\$90.00
541910	Professional Services, Other	- C -
531210	Real Estate Agent/Broker office	\$90.00
531320	Real Estate Appraiser Must Provide Board Certification: Alabama Real Estate Appraisers Board	\$90.00
531310	Real Estate Development	\$90.00
531190.01	Real Estate Rental or Leasing	\$90.00
611519	Real Estate School	\$90.00
512240	Recording & Sound Studio	- C -
532210	Rental & Leasing: Games, Movies, Videos	- C -
532111	Rental: Automobile	- C -
532120	Rental: RV, Truck, Utility Trailer	- C -
623	Residential Care Facility	- L -
423440	Restaurant Equipment & Supplies	- C -
722211	Restaurant, Carryout & Fast Food Must Provide Board Certification: Department of Health Permit	- C -*
722110	Restaurant, Full Service Facility Must Provide Board Certification: Department of Health Permit	- C -*
324122	Roofing Shingles, Manufacturer	\$90.00
561612	Security Guards, Patrol Services Must Provide Board Certification: Alabama Security Regulatory Board	\$90.00
561621	Security Systems Services Must Provide Board Certification: Alabama Electronic Security Board of Licensure	\$90.00
562991	Septic Tank Service Must Provide Board Certification: Alabama Onsite Waterwaste Board	- D -
811430	Shoe Repair	\$90.00
448210	Shoe Store	- C -
339950	Sign Manufacturer	- D -
713940.01	Skating Rink	- C -
722310.01	Special Events Food Service	- O -*

451110.01	Sporting Goods Store	- C -
611620	Sports & Recreation Instruction	- C -
332312	Structural Fabrication	\$90.00
541370	Surveyor Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	- D -
811490.02	Tailor	\$90.00
812199.01	Tanning Salon (Hlth Permit Reqd)	- C -*
541213	Tax Preparation	\$90.00
711510	Taxidermist	\$90.00
517110	Telephone, Local Service	- P -
517110.01	Telephone, Long Distance	- P -
517212	Telephone, Wireless	- P -
512131	Theaters	- C -
441320	Tire Dealer	- C -
453991	Tobacco Shop	- C -
424950	Tobacco Wholesaler	- C -
488410	Towing & Recovery	\$90.00
561730.01	Tree Service	\$90.00
484121	Truck Transportation	\$90.00
999000	Unclassified	- C -
221122	Utilities: Electric Company	- Q -
221210	Utilities: Gas Company	- Q -
221310	Utilities: Water Company	- Q -
811122	Vehicle Customization	\$90.00
454210	Vending Machines	\$90.00
541940	Veterinarian Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	- D -
454211	Video Vending Machines	\$90.00
562111	Waste Management Company	\$90.00
812990.02	Wedding Chapel	\$90.00
812191	Weight Loss Center	- C -
238190	Welder	\$90.00
424810	Wholesale Beer & Wine Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$150.00
424820	Wholesale Liquor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$150.00
442291	Window Treatment Store	- C -

Calculation Information

- A - Auctioneer

Per day-----\$ 17.00
Per week-----\$ 60.00
Per year-----\$550.00

Each person engaged in regular licensed business in the Town of Kinston shall pay \$27.50 per auction if held indoor and if no automotive equipment or vehicles are offered for sale, provided that a license and permit shall be taken for each auction.

- B - Automobile dealer, new or used

Per year-----\$100.00

Copy of current State of Alabama Regulatory License is required before purchasing or renewing license. The physical address on this permit must be the same as the location for which the applicant is requesting the Town of Kinston to grant a license.

- C - Gross Receipts

Zero to \$49,999.99-----\$90.00
\$50,000-\$99,999.99-----\$150.00
\$100,000-\$199,999.99-----\$225.00
\$200,000 & above-----\$325.00

Detective Agency must contact the Coffee County Sheriff's Department regarding a background check for him/herself and all employees before a license is issued.

Tanning Salon must present a valid Coffee County Department of Health permit for the specific location.

Must have a valid Coffee County Department of Health permit for each year.

- D - Gross Receipts

Zero to \$49,999.99-----\$ 90.00
\$50,000-\$99,999.99-----\$150.00
\$100,000.00-\$199,999.99-----\$225.00
\$200,000 & above-----\$325.00

- E - Number of workers in the Town of Kinston

Four or less employees-----\$ 90.00
Five but less than ten employees-\$125.00
Ten or more employees-----\$175.00

Electrical Contractor must supply a copy of Master Electrician Card.

^a
HVAC Contractor must supply a copy of State of Alabama Master Card.

Plumbing/Gasfitting Contractor must supply a copy of State of Alabama Master Card.

- F - Per Business

Each business-----\$500.00, with no proration, **EXCEPT** for a business that already existed prior to 2006, who is covered under previous Ordinance.

- G - Gasoline; includes sales of kerosene

For the first pump-----\$50.00
For each additional pump-----\$10.00

- H - Flat Rate

Annual fee-----\$200.00

- I - Per Alabama Code, Section 11-51-120

\$4.00 per \$100.00 or major fraction thereof of gross premiums, less return premiums, on policies issued during the preceding year on property located in the Town of Kinston. Due date is March 1st.

- J - Per Alabama Code, Section 11-51-121

\$20.00 plus \$1.00 per \$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 the Town of Kinston.

- K - Special Events: entertainment and sports

Must be approved by the mayor. If event is "for profit", a license will be required as follows:

All events per day-----\$100.00
All events per week-----\$200.00
All events per year-----\$500.00
Plus 3% sales tax on all sales, including admissions

- L - Number of Rooms

Up to twenty-five rooms-----\$125.00
Each additional room-----\$ 5.00

- M - Mobile Home Park

Mobile home park-----\$ 90.00
Each pad or space-----\$ 5.00

- N - Flat Rate

Per day-----\$ 12.00
Per week-----\$ 55.00
Per year-----\$150.00

- O - Special Events

Must be approved by the Mayor. A “for profit” special event involving preparation and/or serving of food requires the prospective licensee to have a current Coffee County Department of Health permit for the specific location of the event or a letter from the Coffee County Department of Health stating that a permit is not needed.

Per day-----\$50.00 plus 3% sales tax

- P - Per Capita basis as set forth in Code of Alabama, 1975, Section 11-51-128

- Q - Gross Receipts

3% of the gross receipts inside the Town of Kinston

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 90.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery 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 dollar (\$75,000) limitation described in the preceding sentence 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. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, 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 or the exemption from the purchase of a delivery license pursuant to subsection (c) 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 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).