

SECTION 22. LICENSE CLASSIFICATION CODES.

<u>CODE</u>	<u>TITLE</u>	<u>FEE SCHEDULE</u>
	-A-	
541211	Accountants, Auditors (Brd Cert Reqd)	\$90.00
541219	Accountants (not CPA's), Bookkeepers	\$90.00
624120	Adult Day Care	\$90.00
541810	Advertising Agency	\$90.00
621910	Ambulance Service	\$25.00
713990	Amusement & recreation (all other)	\$90.00
453310	Antique shop	\$90.00
811420	Antique furniture repair & restoration	\$90.00
811412	Appliance repair	\$90.00
443111	Appliance store	\$90.00
541310	Architect	\$90.00
623111	Assisted Living	\$90.00
541110	Attorney	\$90.00
561990	Auctioneer	- A -
441110	Automobile dealer, new	- B -
441120	Automobile dealer, used	- B -
811111	Automobile-General repair & Maintenance	\$90.00
441310	Automotive parts & accessories stores	\$90.00
	- B -	
812990	Bail Bondsman	\$90.00
311811	Bakery, retail	\$90.00
424920	Bakery, wholesale frozen	\$90.00
424490	Bakery, Wholesale not frozen	\$90.00
238290	Bank - ATM	\$10.00
522120	Bank - Savings	\$10.00
522110	Bank - Commercial	\$10.00
812112	Barber	\$90.00
611511	Barber/Beauty School	\$90.00
531410	Barber shop owner, leasing space	\$90.00
335911	Battery Manufacturer	\$90.00
812112.01	Beauty salon	\$90.00
531420	Beauty shop owner, leasing space	\$90.00
721191	Bed & Breakfast inn	\$95.00
424490.01	Beverage wholesaler - not alcoholic	- C -
451211	Book Store	- C -
444190	Building Materials	\$90.00

Town of Kinston Business License Classifications and Fee Schedule

<u>CODE</u>	<u>TITLE</u>	<u>FEE SCHEDULE</u>
- C - (Contractors)		
236000	Contractor-General-residential-commercial	- D -
238350	Contractor-Carpentry/lathers	- D -
238110	Contractor-Concrete	- D -
238910	Contractor-Demolition & wrecking	- D -
238310	Contractor-Drywall, Acoustical, Insulation	- D -
238210	Contractor-Electrical (Brd Cert Reqd)	- E -*
238910.01	Contractor-Excavation, site preparation	- D -
238130	Contractor-Framing	- D -
238330	Contractor-Flooring	- D -
238150	Contractor-Glass & Glazing	- D -
237310	Contractor-highway, street, bridge, sewer	- D -
237220	Contractor-HVAC (Brd Cert Reqd)	- 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 (Brd Cert Reqd)	- 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 -
238390	Contractor-Waterproofing	- D -
237110	Contractor-Water/Sewer lines,well drilling	- D -
- C - (other than contractors)		
337110	Cabinets/Countertops/Woodworking	\$90.00
811192	Car Wash	\$90.00
561740	Carpet, Upholstery Cleaner	\$90.00
442210	Carpet, Retail Sales	\$90.00
722320	Caterer	\$90.00
812220	Cemetery Company	\$90.00
522390	Check Cashing Service	\$90.00
624410	Child Day Care & Preschool	\$90.00
621310	Chiropractor	\$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
611420	Computer Training	\$90.00

Town of Kinston Business License Classifications and Fee Schedule

<u>CODE</u>	<u>TITLE</u>	<u>FEE SCHEDULE</u>
511210	Computer Software	\$90.00
722310	Concession Stand (Hlth Permit Reqd)	- C -*
453310.01	Consignment Shop	\$90.00
447110	Convenience Store	- C -
446120	Cosmetics & Beauty Supplies	- C -
541990	Credit Mediator	\$90.00
445230	Curb Market	\$90.00
- D -		
422430	Dairy products, wholesaler	\$90.00
611610	Dance Schools/Studios	\$90.00
812199	Day Spa	\$90.00
492210	Delivery	\$90.00
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
- E -		
811211	Electronic/TV Repair	\$90.00
561310	Employment Agency	\$90.00
541330	Engineer	\$90.00
711320	Entertainment, Sports Events (Mayor Approval)	- K -*
423	Equipment Wholesaler	\$90.00
561710	Exterminator	\$90.00
- F -		
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

Town of Kinston Business License Classifications and Fee Schedule

<u>CODE</u>	<u>TITLE</u>	<u>FEE SCHEDULE</u>
811420.01	Furniture Repair & Upholstery	\$90.00
442110	Furniture Retailer	\$90.00
- G -		
444210	Gardening Equipment, Mowers	\$90.00
444220	Garden Shop	\$90.00
447110.01	Gasoline, Retail	- G -
424720	Gasoline Distributor, Wholesale	- H -
453220	Gift Shop, Collectibles	\$90.00
445110	Grocery Store	- C -
424410	Grocery, Wholesale	- C -
451110	Gun Shop (pistols & other weapons)	\$90.00
- H -		
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
- I -		
722213	Ice Cream Parlor (Hlth Permit Reqd)	- C -*
722330	Ice Cream Truck	\$40.00
524210	Insurance Agency, Brokerage	\$90.00
524126	Insurance Company, Fire & Marine	- I -
524128	Insurance Company, Other	- J -
541410	Interior Decorator	\$90.00
- J -		
561720	Janitorial Service	\$95.00
811490	Jewelry Repair	- C -
448310	Jewelry Store	- C -
- L -		
532112	Leasing; Automobile	\$30.00 each
485320	Limousine Service	\$50.00 each
812331	Linen and Uniform Supply	\$90.00

Town of Kinston Business License Classifications and Fee Schedule

<u>CODE</u>	<u>TITLE</u>	<u>FEE SCHEDULE</u>
522291	Loan Company	\$90.00
492210.01	Local Delivery	- C -
561622	Locksmith	\$90.00
- M -		
332710	Machine Shop	\$90.00
423810	Machinery Wholesaler	- C -
454113	Mail-order House	- C -
561431	Mailing, Shipping Service	\$90.00
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	\$90.00
811490.01	Motorcycle, ATV repair	\$90.00
484290	Moving Company	\$90.00
712110	Museums	\$90.00
451140	Musical Instrument & Supplies Store	- C -
- N -		
812113.01	Nail Salon	\$90.00
451212	News Dealers & News Stands	\$90.00
511110	Newspaper Publisher	\$90.00
444220.01	Nursery & Garden Center	- C -
- O -		
561110	Office Administrative Services	\$90.00
811212.01	Office Machine Repair	\$90.00
811191	Oil Change Shop	- C -
424690	Oils, Wholesale	\$90.00
621320	Optometrist, Ophthalmologist	\$90.00
446130	Optical & Hearing Aids store	- C -

Town of Kinston Business License Classifications and Fee Schedule

<u>CODE</u>	<u>TITLE</u>	<u>FEE SCHEDULE</u>
- P -		
445310	Package Stores Selling Beer, wine & liq.	- 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	- C -
541921	Photographer, special events	- C -
541110.01	Physician	- C -
621391	Podiatrist	- C -
713990.01	Pool Tables/Billiards	\$90.00
323113	Printing	\$90.00
541910	Professional Services, Other	- C -
- R -		
531210	Real Estate Agent/Broker office	\$90.00
531320	Real Estate Appraiser	\$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 -
532111	Rental: Automobile	- C -
532210	Rental & Leasing: Games, Movies, Videos	- C -
532120	Rental: RV, Truck, Utility Trailer	- C -
623	Residential Care Facility	- L -
722211	Restaurant, Carryout & Fast Food (Hlth Permit)	- C -*
722110	Restaurant, Full Service Facility (Hlth Permit)	- C -*
423440	Restaurant Equipment & Supplies	- C -
324122	Roofing Shingles, Manufacturer	\$90.00
- S -		
561612	Security Guards, Patrol Services	\$90.00
561621	Security Systems Services	\$90.00
562991	Septic Tank Service	- D -
811430	Shoe Repair	\$90.00
448210	Shoe Store	- C -
339950	Sign Manufacturer	- D -
713940.01	Skating Rink	- C -

Town of Kinston Business License Classifications and Fee Schedule

<u>CODE</u>	<u>TITLE</u>	<u>FEE SCHEDULE</u>
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	- D -
- T -		
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 -
453991	Tobacco Shop	- C -
424950	Tobacco Wholesaler	- C -
488410	Towing & Recovery	\$90.00
441320	Tire Dealer	- C -
561730.01	Tree Service	\$90.00
484121	Truck Transportation	\$90.00
- U -		
999000	Unclassified	- C -
221210	Utilities: Gas Company	- Q -
221122	Utilities: Electric Company	- Q -
221310	Utilities: Water Company	- Q -
- V -		
811122	Vehicle Customization	\$90.00
454210	Vending Machines	\$90.00
541940	Veterinarian	- D -
454211	Video Vending Machines	\$90.00
- W -		
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	\$150.00
424820	Wholesale Liquor	\$150.00
442291	Window Treatment Store	- C -

Town of Kinston Business License Classifications and Fee Schedule

From time to time, should a business not be specified above seek a license in the Town of Kinston, the revenue officer or town clerk shall determine the appropriate code using the NAICS sectors defined in the Business License Reform Act (Act 2006-586) and shall assign the appropriate fee schedule. In the event the revenue officer is not available, a determination shall be made as follows; and

In the event a person who is required to purchase a license is engaged in activity that does not meet the particular criteria of any classifications in Section 21, subsection (a), then the revenue department shall assign such person to the classification provided in Section 21, subsection (a) that is the most similar to the activity in which the person is engaged. The procedure and criteria for such assignment shall be as follows:

- (1) The proper classification for the activity in which the person is engaged shall be identified.
- (2) The first three (3) digits of the NAICS classification that best describes the activity shall be used to identify a classification in subsection (a) that has the same first three (3) NAICS digits, and shall be assigned to that classification in subsection (a).
 - i. In the event this procedure results in more than one applicable classification from subsection (a), and if the payment schedules are different, then the revenue department shall assign the person to the classification with the highest applicable payment schedule.
 - ii. In the event this procedure results in more than one applicable classification from subsection (a), and if the payment schedules are different, then the revenue department shall assign the person to the classification with the highest applicable payment schedule.
- (3) In the event the person cannot be classified using this procedure, then the person shall be assigned the license classification 999000, Unclassified. The license fee to be collected at that time will be \$100.00 plus \$10.00 issuance fee, and is subject to change upon review by the License Officer.
- (4) Upon review by the License Officer, the NAICS classification code and fee schedule determined by revenue department personnel may be approved or modified and such code and fee will become part of the permanent license schedule of the Town of Kinston.
- (5) In the event NAICS classification code and fee schedules are changed by the Revenue Officer, the modified code and fee schedule will apply to the business at the time of renewal.

***See Fee Schedule for Additional Requirements**

- 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.

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

Town of Kinston Business License Classifications and Fee Schedule

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