

**2008 LAKEVIEW 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>Sch Num</b>	<b>Sch Cde</b>	<b>Description</b>	<b>AMOUNT/SC HEDULE</b>
111998	00	<b>Farming and Crop Production</b> - agriculture, crop production, nursery, fruit, growers	<b>B</b>
112990	00	<b>Animal Production</b> - dairy, cattle, ranching, sheep, raising chickens, poultry	<b>B</b>
113110	00	<b>Forestry</b> - logging, forestry, timber track operations, timber mgt	<b>B</b>
114119	00	<b>Fishing &amp; hunting</b> - hunting and trapping, finfish, shellfish, supplies	<b>B</b>
115114	00	<b>Agriculture support</b> - cotton gins, farm mgt, post-harvest activities	<b>B</b>
211111	00	<b>Oil and gas extraction</b> - natural gas liquid extraction, crude extraction	<b>B</b>
212299	00	<b>Mining</b> - (except for oil and gas) all related mining activities	<b>B</b>
213112	00	<b>Mining support services</b> - for oil and gas mining activities, oil/gas wells	<b>B</b>
221122	00	<b>Utilities</b> - electric power or light company - state regulated	<b>C</b>
221210	00	<b>Utilities</b> - natural gas company - state regulated	<b>C</b>
221310	00	<b>Utilities</b> - water, sewage treatment, steam, and other	<b>C</b>
236220	00	<b>Contractors</b> - general contractors, comm bldg, residential, subdivisions	<b>Q</b>
237990	00	<b>Contractors</b> - heavy construction, highway, bridge, street, water, sewer,	<b>Q</b>
238220	00	<b>Contractors- specialty trade</b> - plumbing, heating & AC	<b>Q</b>
238320	01	<b>Contractors</b> - specialty trade - painting and wall covering	<b>Q</b>
238210	00	<b>Contractors</b> - specialty trade - electrical contractors	<b>Q</b>
238140	00	<b>Contractors</b> - specialty trade - masonry and stone contractors	<b>Q</b>
238221	00	<b>Contractors</b> - specialty trade - itinerant, not local	<b>Q</b>
238310	00	<b>Contractors</b> - specialty trade - drywall, acoustical & insulation	<b>Q</b>
238340	00	<b>Contractors</b> - specialty trade - tile, marble, terrazzo & mosaic	<b>Q</b>
238350	00	<b>Contractors</b> - specialty trade - carpentry contractors	<b>Q</b>
238330	00	<b>Contractors</b> - specialty trade - floor coverings/all types	<b>Q</b>
238160	00	<b>Contractors</b> - specialty trade - roofing, siding & sheet metal	<b>Q</b>
238110	00	<b>Contractors</b> - specialty trade - concrete contractors	<b>Q</b>
238115	00	<b>Contractors</b> - specialty trade - water well drilling & irrigation	<b>Q</b>
238120	00	<b>Contractors</b> - specialty trade - structural steel erection	<b>Q</b>
238150	00	<b>Contractors</b> - specialty trade - glass and glazing contractors	<b>Q</b>
238910	00	<b>Contractors</b> - specialty trade - excavation and site development	<b>Q</b>
238915	00	<b>Contractors</b> - specialty trade - wrecking and demolition	<b>Q</b>
238290	00	<b>Contractors</b> - specialty trade - building equipment & mechanical install	<b>Q</b>
238130	00	<b>Contractors</b> - specialty trades contractors- non-general & non-heavy	<b>Q</b>
311991	00	<b>Food mfg</b> - meat, seafood, grain, fruit, dairy, animal, poultry processing	<b>B</b>
312212	00	<b>Beverage mfg</b> - all types of soft drinks, bottled water, breweries, ice	<b>B</b>
312121	00	<b>Beer</b> - on/off premise - state regulated through ABC	<b>A</b>
312122	00	<b>Beer</b> - off premise - state regulated through ABC	<b>A</b>
312131	00	<b>Wine</b> - state regulated through ABC	<b>A</b>
312132	00	<b>Beer &amp; Wine</b> - wholesale distributor	<b>A</b>
312132	01	<b>Beer</b> - wholesale distributor	<b>A</b>
312132	02	<b>Wine</b> - wholesale distributor	<b>A</b>
312141	00	<b>Alcohol</b> - state regulated through ABC	<b>A</b>
313112	00	<b>Textile mfg</b> - fabric, yarn, carpet, canvas, rope, twine, fabric mills	<b>B</b>
314129	00	<b>Other mfg</b> - mill operations not covered in 313, rugs, linen, curtains	<b>B</b>
315999	00	<b>Apparel mfg</b> - women, men, children, hosiery, outerwear, accessories	<b>B</b>
316993	00	<b>Leather mfg</b> - shoes, luggage, handbag, related products, all footwear	<b>B</b>

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321999	00	<b>Wood mfg</b> - sawmills, wood preservation, veneer, trusses, millwork	B
322229	00	<b>Paper mfg</b> - pulp, paper, and converted products, stationary, tubes, cores,	B
323110	00	<b>Printing</b> - screen, quick, digital, books, lithographic, handbills, comm	B
324199	00	<b>Petroleum and coal mfg</b> - asphalt, grease, roofing, paving products	B
325998	00	<b>Chemical mfg</b> - of fertilizer, wood, pesticide, paint, soap, resin, plastic	B
326291	00	<b>Plastic &amp; rubber mfg</b> - tires, pipe, hoses, belts, bottles, sheet, wrap, film	B
327331	00	<b>Nonmetallic mfg</b> - glass, cement, lime, pottery, ceramic, brick, tile	B
331521	00	<b>Primary metal mfg</b> - iron, steel, aluminum, wire, copper, foundries	B
332999	00	<b>Metal fabrication</b> - cutlery, structural, ornamental, machine shops	B
333990	00	<b>Machinery mfg</b> - office machinery, industrial, engines, farm, HVAC	B
334419	00	<b>Computer &amp; electronic mfg</b> - audio, video, circuit boards, peripherals	B
335211	00	<b>Appliance mfg</b> - small appliance, lighting, electrical, battery, freezer	B
336112	00	<b>Transportation mfg</b> - mfg auto, truck, trailer, motor home, boat, ship	B
337129	00	<b>Furniture mfg</b> - cabinets, office, household, beds, medical, kitchen	B
339999	00	<b>Miscellaneous mfg</b> - specialty mfg not defined in separate categories	B
421990	00	<b>Wholesale trade</b> - <u>durable</u> , vehicle, machinery, equipment, furniture	B
422720	00	<b>Wholesale trade</b> - wholesale gasoline distributor	B
422490	00	<b>Wholesale trade</b> - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	B
423110	00	<b>Automobile and Other Motor Vehicle Merchant Wholesalers</b> -engaged in the merchant wholesale distribution of automobiles, trucks, trailers, and other motor vehicles.	B
423990	00	<b>Other Miscellaneous Durable Goods Merchant Wholesalers</b> -merchant wholesale distribution of durable goods, including monuments	B
423440	00	<b>Other Commercial Equipment Merchant Wholesalers</b> -merchant wholesale distribution of commercial and related machines and equipment, including signs	B
424120	00	<b>Stationery and Office Supplies Merchant Wholesalers</b> -engaged in the merchant wholesale distribution of stationery, office supplies	B
441310	00	<b>Motor vehicle &amp; parts</b> - auto, motorcycles, boats, parts, accessories	B
441110	00	<b>Motor vehicles</b> - new and/or used - dealerships and lots	B
442110	00	<b>Furniture</b> - furniture, home furnishings, stores, floor coverings, window	B
443112	00	<b>Electronic &amp; appliance store</b> - household, radio, television, computers	B
444130	00	<b>Building materials</b> - hardware, paint, home center, wallpaper, nursery	B
445120	00	<b>Food &amp; beverage stores</b> - grocery, convenience store, markets	B
445310	00	<b>Package Stores</b> - selling beer, wine and liquor plus general mdse <b>Must also purchase 312122, 312131, 312141</b>	B
446110	00	<b>Health care stores</b> - drug, pharmacy, cosmetic, optical, health food	B
447110	00	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	B
448130	00	<b>Clothing &amp; accessories</b> - men, women, children, infant, shoe, jewelry	B
451110	00	<b>Sporting goods &amp; hobbies</b> - toy, fish, gun, books, games	B
452990	00	<b>General Merchandise Store</b> - department, warehouse clubs	B
453310	00	<b>Used Merchandise Stores</b> - books, miscellaneous, consignment, flea mkt	B
453220	00	<b>Miscellaneous retailers</b> - florist, gift, novelty, pet, art, tobacco, used mdse	B
454210	00	<b>Non-Store Retailers</b> – direct selling, mail order, vending machine operators	B
481111	00	<b>Air transportation</b> - airline tickets, shipping, freight, charters service	B
482110	00	<b>Rail transportation</b> - transportation, ticket offices, state regulated	11-51-124
483212	00	<b>Water transportation</b> - coastal, freight forwarders, inland, passenger	B
484110	00	<b>Truck transportation</b> - local, long-distance, freight, moving, and storage	B

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484230	00	<b>Truck transportation</b> - terminal - state regulated	<b>37-3-33</b>
485113	00	<b>Passenger transportation</b> - charter and other vehicle transit services	<b>K</b>
485114	00	<b>Passenger transportation</b> - bus terminals state regulated	<b>37-3-33</b>
485320	00	<b>Passenger transportation</b> - taxi cabs, limousine service, buggy, charters	<b>D</b>
487990	00	<b>Sightseeing</b>	<b>B</b>
492110	00	<b>Couriers</b> - couriers and local messengers, services, local delivery services	<b>O</b>
493110	00	<b>Warehousing and storage</b> - distribution, household, refrigerated, special	<b>B</b>
511110	00	<b>Publishing industries (except internet)</b> - newspaper, book, periodical, databases, software	<b>U</b>
512131	00	<b>Motion pictures</b> - theatres, videos, recording, drive-ins, sound studios	<b>B</b>
515112	00	<b>Broadcasting</b> - radio and television stations	<b>B</b>
517310	00	<b>Telecommunications</b> - telephone local	<b>E</b>
517320	00	<b>Telecommunications</b> - telephone long distance	<b>E</b>
517212	00	<b>Telecommunications</b> - cellular and other wireless, paging	<b>E</b>
517315	00	<b>Telecommunications</b> - resellers of service	<b>E</b>
519190	00	<b>Information services</b> - all types of information services	<b>B</b>
522110	00	<b>Bank Main Office</b> - not branch location or ATM	<b>N</b>
522111	00	<b>Bank Branch or ATM</b> - not main office of bank	<b>N</b>
522120	00	<b>Savings and Loans</b> - not branch location or ATM	<b>N</b>
522121	00	<b>S&amp;L Branch or ATM</b> - not main office of S&L	<b>N</b>
522298	00	<b>Pawn Shop</b> - whether title pawn or merchandise	<b>B</b>
522390	00	<b>Credit services</b> - companies & activities related to credit & mediation	<b>B</b>
523999	00	<b>Securities, commodity</b> - brokerage, portfolio, investment, other financial services	<b>B</b>
524126	00	<b>Insurance Company</b> - casualty, fire, and/or marine premiums	<b>11-51-120/123</b>
524128	00	<b>Insurance Company</b> - health, allied and all other premiums	<b>11-51-120/123</b>
524210	00	<b>Agent Office</b> - administration of third parties, pension funds, annuities, etc	<b>B</b>
525990	00	<b>Funds, trusts, other financial agencies</b> - agents, agencies, investments, finance companies	<b>B</b>
531190	00	<b>Lessor of Other Real Estate Property</b> -lessors of real estate (except building), such as manufactured home (i.e. mobile home) sites	<b>V</b>
531210	00	<b>Real estate</b> - offices, agents, brokers, management, appraisers	<b>G</b>
532310	00	<b>Rental and leasing</b> - auto, truck, trailer, RV, all tangible property	<b>B</b>
532230	00	<b>Rental and leasing</b> - movie and video rental	<b>B</b>
541110	00	<b>Attorney/Lawyers</b> - individual and/or firm professional license	<b>R</b>
541211	00	<b>Accountant/CPAs</b> - individual and/or firm professional license	<b>R</b>
541310	00	<b>Architect</b> - individual and/or firm professional license	<b>R</b>
541330	00	<b>Engineer</b> - individual and/or firm professional license	<b>R</b>
541350	00	<b>Building Inspection Services</b>	<b>R</b>
541360	00	<b>Surveyor</b> - individual and/or firm professional license	<b>R</b>
541511	00	<b>Computer Programmer</b> - individual and/or professional firm license	<b>R</b>
541810	00	<b>Advertising Agencies</b> -creates advertising campaigns	<b>R</b>
541850	00	<b>Billboard Display Advertising</b> -displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in store) displays, and other display structures or sites.	<b>P</b>
541921	00	<b>Photographer</b> - studios, portrait, commercial, services	<b>B</b>
541940	00	<b>Veterinarian</b> - individual and/or firm professional license	<b>R</b>

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541990	00	<b>Professional Services Not Elsewhere Classified</b> - scientific, technical, perc test	R
551990	00	<b>Management companies</b> - offices, enterprises, regional, corporate	B
561499	00	<b>Administrative services</b> - answering, employment, office, sec., travel	B
561622	00	<b>Locksmiths</b>	B
561710	00	<b>Exterminating services</b> - exterminating company and its services	B
561720	00	<b>Janitorial firm</b> - janitorial cleaning services - individual or firm	B
561730	00	<b>Landscaping Services</b> – All kinds	B
562998	00	<b>Waste management</b> - companies, trucks, septic tanks, landfill, services	B
611699	00	<b>Educational services</b> - technical, computer, sports, services, business	B
621112	00	<b>Physician</b> - individual and/or firm professional license	R
621210	00	<b>Dentist</b> - individual and/or firm professional license	R
621310	00	<b>Chiropractor</b> - individual and/or firm professional license	R
621320	00	<b>Optometrist</b> - individual and/or firm professional license	R
621491	00	<b>HMO</b> - medical centers and services	B
621498	00	<b>Outpatient Care Centers</b> - all other types of services	B
621910	00	<b>Ambulance</b>	G
622110	00	<b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special	B
623110	00	<b>Nursing care</b> – residential care facility, day care, assisted living	B
623312	00	<b>Nursing Home</b> – care for elderly and continuing care facilities	B
624110	00	<b>Social assistance</b> - shelters, vocational, child care, abuse, emergency	B
711310	00	<b>Arts and sports</b> - dance, musical, teams, tracks, promoters, agents	B
711320	00	<b>Special Events</b> - promoter or activity - see schedule for rates	F
712110	00	<b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks,	B
713110	00	<b>Amusement</b> - arcades, golf clubs, marinas, fitness, bowling centers	B
713940	00	<b>Fitness Center</b> -operating fitness and recreation sports facilities	B
713990	00	<b>Fireworks</b> - primary sale or resale	F
721110	00	<b>Accommodations</b> - hotels, motels and similar facilities	B
721191	00	<b>Accommodations</b> - bed and breakfast inns and services	B
721214	00	<b>Accommodations</b> - trailer parks, RV parks, and travel parks	B
721310	00	<b>Accommodations</b> - rooming houses and boarding houses	B
722110	00	<b>Restaurant</b> – full service restaurant facility	B
722211	00	<b>Restaurant</b> – limited facility or service	B
722213	00	<b>Snack and Nonalcoholic Beverage Bar</b> -preparing and/or serving a specialty snack, such as ice cream, frozen yogurt, cookies or popcorn	B
722320	00	<b>Caterers</b> – and/or mobile food services	B
722410	00	<b>Drinking Establishment</b> - club, lounge, bar or other <b>Must also purchase 312121, 312131, 312141</b>	B
811118	00	<b>Repairs and maintenance</b> - auto, paint/body, carwash, other vehicular	B
811191	00	<b>Automotive Oil Change and Lubrication Shops</b>	B
811219	00	<b>Repairs and maintenance</b> - all electronic equipment	B
811412	00	<b>Repairs and maintenance</b> - all appliances, home & garden equipment	B
811192	00	<b>Car Washes</b> -engaged in cleaning, washing, and/or waxing	B
812199	00	<b>Personal Services</b> - hair, skin, barber, beautician, diet, nail, tanning	S
812990	00	<b>Fortune Teller</b> or Clairvoyant - individual reader license	G
812310	00	<b>Coin-Operated Laundries and Drycleaners</b>	T
812320	00	<b>Dry Cleaning and Laundry Services (except coin-operated)</b>	B
812331	00	<b>Linen Supply</b> -establishments primarily engaged in supplying, on a rental or	B

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		contract basis, laundered items	
812910	00	<b>Pet Care (except Veterinary) Services</b> -engaged in providing care for animals	<b>B</b>
910001	00	<b>Category for number of</b> - vending machines for all types vending	<b>H</b>
910002	00	<b>Category for number of</b> - pool tables	<b>I</b>
910003	00	<b>Category for number of</b> - amusement devices and/or games	<b>J</b>
920005	00	Category for number of employees-Call for payment calculation	L
923130	00	Administration of human resource programs	B
924110	00	Administration of Environmental Quality Programs	B
925110	00	Administration of housing, urban, comm	B
926110	00	Administration of Economic programs	B
927110	00	Space, research, and technology	B
928110	00	National Security and International Affairs	B
930006	00	Category for number of square feet-Call for payment calculation	M
999111	00	Unclassified miscellaneous <b>business</b> services not elsewhere classified	B
999222	00	Unclassified miscellaneous <b>personal</b> services not elsewhere classified	B
999999	99	<b>Delivery</b>	O

**Schedule "A" - 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	75.00	
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	
	312141	600.00 *	See note below.
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	
	312141	600.00 *	See note below.
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	
	312141	600.00 *	See note below.
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	
	312141	600.00 *	See note below.
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	
Distributors License			
Beer (Wholesale)	312132.01	275.00	Per State Guidelines
Wine (Wholesale)	312132.02	275.00	Per State Guidelines

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**\*Note:**

The **Classification #312141** covers all alcoholic beverages sold, including, but not limited to beer, wine and liquor, in addition to business license code.

**Schedule "B" – If gross receipts are:**

<b>More</b>	<b>Less</b>	
<u>Than</u>	<u>but</u>	<u>than</u>
\$ 0	\$100,000.00	\$100.00
\$100,000.00	and up	.1667 percent of gross receipts up to \$15,000,000.00

**Schedule "C" – Utilities**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent (3%) of the gross receipts of the business transacted in the municipality for the previous year.

**Schedule "D" - Taxi Cabs & Limousines**

1 taxicab or limousine	\$100.00
All taxicabs or limousines over 1	\$ 25.00

**Schedule "E" - Telephones & Telecommunications**

As set forth by the Code of Alabama

**Schedule "F" - Special Events Licenses**

**Per Day** **\$100.00**

Excluded in this schedule are all educational or religious activities.

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**Schedule "G" – Flat Rate Licenses**

Annual license rate is \$100.00

**Schedule "H" - Vending Machines**

In addition to the business license thereto:

1 to 5 machines vending any type merchandise or product \$ 20.00 per machine  
6 to 10 machines vending any type merchandise or product \$ 10.00 per machine  
All over 10 machines vending any type merchandise or product \$ 5.00 per machine

**Schedule "I" - Billiard and/or Pool Tables**

In addition to the business license thereto:

For 1 to 2 billiard or pool tables \$100.00  
All billiard or pool tables over 2 \$25.00 per table

**Schedule "J" - Amusement Devices**

In addition to the business license thereto:

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

**Schedule "K" - Buses, Trucks & Other Equipment**

In addition to the business license thereto:

From 1 to 2 buses, trucks or other equipment \$ 50.00 per vehicle  
From 3 to 5 buses, trucks or other equipment \$ 25.00 per vehicle  
Over 5 buses, trucks or other equipment \$ 10.00 per vehicle

**Schedule "L" - 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 \$1,000.00 + 50.00 per person over 100

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**Schedule "M" - 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
<b>S-16</b>	<b>Above 100,000 Sg Ft</b>		<b>\$1,200.00 plus \$ .01 per sq ft over 100,000 Square Feet</b>	

**Schedule "N" - Banks / Savings & Loans**

<b>Bank ATM Location</b>	<b>\$ 10.00</b>
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
<b>Savings &amp; Loan Branch Location</b>	<b>\$ 10.00</b>
<b>Savings &amp; Loan Mail Office Facility</b>	<b>\$ 125.00</b>

**Schedule "O" - Delivery License**

**Established in SECTION 22. Delivery License and is: **\$100.00****

**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;



2008 LAKEVIEW 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.

- (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.
  - (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 "P" – Billboards**

Each face \$500.00

**Schedule "Q" – Contractors**

Annual License rate is \$ 75.00 Plus .0015 percent of gross in excess of  
\$150,000.00 of previous year gross

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**Schedule "R" – Professionals**

Annual License rate is \$ 75.00 Plus .0015 percent of gross in excess of \$150,000.00 of previous year gross

**Schedule "S" – Personal Services**

Annual License rate is \$ 50.00 Plus .0015 percent of gross in excess of \$150,000.00 of previous year gross

**Schedule "T" - Washateria**

Annual License rate is \$ 50.00 Plus \$5.00 per machine

**Schedule "U" – Newspaper**

Annual License rate is \$ 50.00 Plus \$5.00 per machine

**Schedule "V" – Commercial Property Rates**

Apartments / Condominiums / Multi-Family dwellings et al  
Mobile Homes / Manufactured Homes/ Modular Homes et al

Annual License Rate is \$100.00 Plus \$15.00 per unit