



City of Leeds (9401) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Leeds.

All businesses operating in the city limits of the City of Leeds 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:

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:

1. Gross-based schedules must report gross receipts for the previous year. For more details, click on "Gross Receipts" in the gray box to the left.
2. 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.
3. 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 Avenu 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

AL Code § 11-51-90.1 (2016)

(6) GROSS RECEIPTS. A measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, 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 taxes 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 a municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2.
- 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 a 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 a municipality.
- d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, 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 the 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 business 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 or 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 fee 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 City of Leeds does not enforce a levy of the police jurisdiction tax.

Penalty and Interest, Rate of

Failure to purchase a business 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 to do so.

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.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
Agriculture, Forestry, Fishing and Hunting			
111.00	Gross	Farming and Crop Production – farms, agricultural nurseries, groves, orchards, vineyards	A
112.00	Gross	Animal Production – dairy, cattle, hog and pig, poultry, sheep, goats, equine, all other animals	A
113.00	Gross	Forestry – forestry, logging, timber trust operations, timber management	A
114.00	Gross	Hunting/trapping/fishing – includes preserves and retreats	A
115.00	Gross	Support services for agriculture/forest/fishing/hunting - ginning, soil preparation, cultivation, post-harvest activities, horse boarding or breeding services	A
Mining/Quarrying			
211.00	Gross	Mining, oil and gas - crude petroleum and natural gas extraction	A
212.00	Gross	Mining and quarrying, other - coal, minerals, metals, granite, limestone, stone, sand, all other than oil and gas	A
213.00	Gross	Support activities for mining/quarrying - included oil and gas wells	A
Utilities			
2211.00	Gross	Electric Power Company - state regulated per Code of Ala. 1975, § 11-51-129	STATE MAX
2212.00	Gross	Natural Gas Company - state regulated per Code of Ala. 1975, § 11-51-129	STATE MAX
2213.00	Gross	Water, sewage treatment, steam, other	B
Contractor/Subcontractor			
23611.00	Flat	Contractors – Residential Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$545.17
23615.00	Flat	Home Improvement/Handyman - when state licensing is not required for the type or volume of work	\$163.55
2362.00	Flat	General Contractor – Nonresidential Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$545.17
2372.00	Gross	Land Subdivision/Development - developing and subdividing real property into lots for sale to others	A
23811.00	Flat	Subcontractor - Concrete - pouring, pumping, finishing	\$163.55
23812.00	Flat	Subcontractor - Structural Steel, Precast Concrete	\$163.55
23813.00	Flat	Subcontractor - Carpentry - framing & finishing	\$163.55
23814.00	Flat	Subcontractor - Masonry - brick, block stone, exterior marble	\$163.55
23815.00	Flat	Subcontractor - Glass & Glazing - <u>installation only</u> - mirrors, stained glass, glass (except automotive)	\$163.55
23816.00	Flat	Subcontractor - Roofing	\$163.55
23817.00	Flat	Subcontractor - Siding - <u>installation only</u> - siding, gutters and down spouts, flashing, fascia	\$163.55

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
23819.00	Flat	Subcontractor - Other Structure, Foundation or Building Exterior - <u>installation only</u> - decks awnings, exterior shutters, on site welding, wrought iron and ornamental metal work, fire escape	\$163.55
23821.00	Flat	Subcontractor - Electrical Must Provide Board Certification: Alabama Electrical Contractors Board or Shelby County	\$163.55
23822.00	Flat	Subcontractor - HVAC Must Provide Board Certification: Alabama Board of Heating and Air Conditioning Contractors	\$163.55
23823.00	Flat	Subcontractor - Plumbing Must Provide Board Certification: Alabama Plumbers and Gas Fitters Examining Board	\$163.55
23824.00	Flat	Subcontractor - Gas Must Provide Board Certification: Alabama Plumbers and Gas Fitters Examining Board	\$163.55
23825.00	Flat	Subcontractor - Sprinkle System - installation of fire or lawn sprinkler system	\$163.55
23829.00	Flat	Subcontractor - Other Building Equipment - <u>installation only</u> - ATM teller machines, automatic gates for garages and parking lots, home satellite dishes, vaults, safe and banking machines, commercial or industrial garage doors, gasoline pumps	\$163.55
238295.00	Flat	Subcontractor - Elevator/Escalator - installation, repair, or inspection of elevators, escalators, dumbwaiters, moving sidewalks, platform lifts, stairway chairlifts Must Provide Board Certification: Alabama Department of Labor, Elevator Safety Review Board	\$163.55
23831.00	Flat	Subcontractor - Drywall/Acoustical/Insulation	\$163.55
23832.00	Flat	Subcontractor - Painting and Wall Covering	\$163.55
23833.00	Flat	Subcontractor - Flooring	\$163.55
23834.00	Flat	Subcontractor - Tile, Terrazzo, Mosaic	\$163.55
23839.00	Flat	Subcontractor - Other Building Finishing - waterproofing, on site bath tub refinishing, concrete coating/sealing, caulking contractors, <u>installation only of:</u> closet organizer systems, metal or wire shelving, spectator seating/bleachers, window treatments	\$163.55
23891.00	Flat	Subcontractor - Site Preparation, Excavating, Grading - blasting, boring, trenching, dirt moving, bulldozer work, land clearing, demolition	\$163.55
23893.00	Flat	Subcontractor - Septic Tank Systems - installation, servicing, cleaning or maintenance Must Provide Board Certification: Alabama Onsite Wastewater Board	\$163.55
23899.00	Flat	Subcontractor - Not otherwise listed - <u>installation only</u> - artificial turf, asphalt paving, boat lifts, playground equipment, scaffold erecting and dismantling, tank lining, steeple work, underpinning, screen enclosure, fence installation, mobile home set up and tie down, house moving, sand blasting, site cleanup	\$163.55
238995.00	Flat	Swimming Pool Contractor Must Provide Board Certification: Alabama Licensing Board for General Contractors	\$545.17

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
Alcohol Licenses – Requires Alabama ABC Board License			
312121.00	Flat	Alcohol - Retail Beer (On/Off Premises) Must Provide Board Certification: Alabama ABC Board License Required	\$75.00
312122.00	Flat	Alcohol - Retail Beer (Off Premises Only) Must Provide Board Certification: Alabama ABC Board License Required	\$50.00
312131.00	Flat	Alcohol - Retail Table Wine (On/Off Premises) Must Provide Board Certification: Alabama ABC Board License Required	\$75.00
312132.00	Flat	Alcohol - Retail Table Wine (Off Premises Only) Must Provide Board Certification: Alabama ABC Board License Required	\$75.00
312133.00	Flat	Alcohol - Wholesale Beer Only Must Provide Board Certification: Alabama ABC Board License Required	\$275.00
312134.00	Flat	Alcohol - Wholesale Table Wine Only Must Provide Board Certification: Alabama ABC Board License Required	\$275.00
312135.00	Flat	Alcohol – Wholesale Table Wine & Beer Combined Must Provide Board Certification: Alabama ABC Board License Required	\$375.00
424810.00	Flat	Alcohol – Liquor Wholesale Must Provide Board Certification: Alabama ABC Board License Required	\$500.00
312141.00	Flat	Alcohol - Lounge Retail Liquor - Class I Must Provide Board Certification: Alabama ABC Board License Required – This includes the beer and wine license.	\$545.17
312142.00	Flat	Alcohol – Lounge Retail Liquor - Class II Must Provide Board Certification: Alabama ABC Board License Required – This includes the beer and wine license	\$545.17
312143.00	Flat	Alcohol - Restaurant Retail Liquor Must Provide Board Certification: Alabama ABC Board License Required – This includes the beer and wine license. Must also purchase code 7221.00 or 7222.00	\$545.17
312144.00	Flat	Alcohol - Club Liquor - Class I Must Provide Board Certification: Alabama ABC Board License Required – This includes the beer and wine license	\$545.17
312145.00	Flat	Alcohol - Club Liquor - Class II Must Provide Board Certification: Alabama ABC Board License Required – This includes the beer and wine license	\$545.17
312146.00	Flat	Alcohol - Special Events Retail Must Provide Board Certification: Alabama ABC Board License Required	\$54.52
312147.00	Flat	Alcohol Special Retail - 30 Days or Less Must Provide Board Certification: Alabama ABC Board License Required	\$81.77
312148.00	Flat	Alcohol Special Retail - More than 30 Days Must Provide Board Certification: Alabama ABC Board License Required	\$54.52

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312149.00	Flat	Alcohol - Warehouse License Must Provide Board Certification: Alabama ABC Board License Required	\$218.07
312150.00	Flat	Alcohol - Additional Warehouse - Wine, Beer or Both Must Provide Board Certification: Alabama ABC Board License Required	\$109.03
312151.00	Flat	Alcohol - Manufacturer Must Provide Board Certification: Alabama ABC Board License Required	\$545.17
312152.00	Flat	Alcohol - Importer Must Provide Board Certification: Alabama ABC Board License Required	\$272.58
312153.00	Flat	Alcohol - Brewpub Must Provide Board Certification: Alabama ABC Board License Required	\$545.17
Manufacturing			
311.00	Gross	Food Product Manufacturing – (for human or animal consumption) processing, manufacturing, milling, slaughtering, canning, refining	F
312.00	Gross	Beverage Manufacturing – ice manufacturing, soft drinks, bottled drinks, bottled water	F
313.00	Gross	Textile Manufacturing – fabric, thread, yarn	F
314.00	Gross	Other Mill Operations - (not covered in 313) - rugs, carpet, linens, curtains, draperies, canvas, rope, cordage, twine	F
315.00	Gross	Apparel Manufacturing – (women, men, children, infant) - hosiery, lingerie, clothing, outerwear, accessories	F
316.00	Gross	Leather and Allied Products Manufacturing – shoes, all footwear, handbags, luggage, leather goods, leather/hide tanning	F
321.00	Gross	Wood Manufacturing – sawmills, wood preservation, veneer, trusses, millwork, pallets, other wood product manufacturing	F
322.00	Gross	Paper, Pulp Manufacturing – pulp mill, paper mill, converted products, tubes, stationery, cores	F
323.00	Gross	Printing Manufacturing– screen, quick, digital, books, lithographic, books, forms, handbills, other commercial printing, print shops	F
324.00	Gross	Petroleum & Coal Manufacturing – asphalt, grease, roofing, paving products laboratory, ophthalmic, jewelry, sporting goods, toys, burial caskets, musical instruments, brooms, mops, brushes, inked ribbons, needles, pins, buttons, pencils and all marking devices, other miscellaneous manufacturing	F
3399.00	Gross	Sign Manufacturing/Installation - electric sign manufacturing and/or installation	F
Wholesale Trade			
423.00	Gross	Wholesale - Durable Goods - vehicles, machinery, furniture, construction materials, medical, dental, hospital, computer and peripheral equipment, coal, minerals, electrical, electronics, farm and garden equipment and machinery, hardware, mining, industrial, transportation, sporting/recreational, toys, hobby, jewelry, precious stone and metals, other durable goods	G

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
424.00	Gross	Wholesale - Nondurable Goods - paper, apparel, grocery, dairy, beverages, drugs, footwear, books, livestock, plastics material, other chemical products, paint, varnish, flower, nursery and floral products, tobacco products, other nondurable	G
4247.00	Gross	Wholesale Gasoline Distributor	H
425.00	Gross	Agent/Broker - sale of goods owned by others on a fee or commission basis	G
Retail Trade			
441.00	Gross	Motor Vehicle Dealer, Retail – New and/or Used autos, boats, recreational vehicles, motorcycles, other motor vehicles	A
4413.00	Gross	Automotive Parts/Accessories, Retail - all parts, tires	A
442.00	Gross	Furniture/Furnishings, Retail - household or office furniture and furnishings (indoor or outdoor), furniture store with appliances, mattresses, lamps, linens, picture frames, glassware, bath shops	A
4422.00	Gross	Floor Coverings, Retail	A
443.00	Gross	Appliances, Retail	A
4431.00	Gross	Electronics and Computer, Retail - radio, television, computer, computer software, cameras and supplies, other electronics	A
444.00	Gross	Building Materials, Retail - paint, wallpaper, home centers, nursery or garden center, hardware, hand tools, power tools	A
4442.00	Gross	Farm Equipment - farm equipment, outdoor power equipment	A
4451.00	Gross	Grocery/Food, Retail - (except convenience store) - includes meat, fish and seafood markets	A
44523.00	Gross	Produce Market/Store	A
44529.00	Gross	Baked Goods, Retail - bakery, confectionary, candy, nuts	A
4453.00	Gross	Package Store - Must Provide Board Certification: Alabama ABC Board License Required	A
4461.00	Gross	Health/Personal Care, Retail - optical, hearing aids, cosmetics, beauty supplies, perfume, vitamins and supplements, medical equipment, prosthetic devices, other personal care products	A
44611.00	Gross	Drug Store/Pharmacy	A
447.00	Gross	Convenience Store/Truck Stop - (retail fuel license is separate)	A
4471.00	Gross	Gasoline, Retail - with or without store - gasoline, kerosene, petroleum products, any liquid fuel	A
448.00	Gross	Clothing/Accessories, Retail - (men, women, children, infant) - shoes, jewelry, luggage, leather goods, other	A
451.00	Gross	Sporting Goods/Hobby, Retail - sporting goods, hobby, craft supplies, guns, fishing gear and supplies, toys, games, sewing, needlework, piece goods, musical instruments and supplies, books, newsstands, prerecorded tapes, compact discs and records	A
452.00	Gross	Department Store - department, discount department, warehouse clubs, super centers, all other general merchandise	A
453.00	Gross	Miscellaneous, Retail - cards, gifts, party goods, candles, seasonal goods, trophies, flags and banners, fireworks, janitorial equipment, swimming pool supplies, hot tubs, home security equipment, collectors	A

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
		items such as coins, cards and stamps, police supplies, monumental/burial markers, art supplies, other	
4534.00	Gross	Florists	A
45321.00	Gross	Office Supplies & Stationery, Retail	A
4523.00	Gross	Used Merchandise - Store - antiques, secondhand goods, flea market, other used goods (excluding vehicles and pawn shops)	A
45391.00	Gross	Pets/Pet Supplies, Retail	A
45392.00	Gross	Art Dealer, Retail	A
45393.00	Gross	Manufactured (Mobile) Home Dealer	A
45399.00	Gross	Tobacco, Retail	A
454.00	Gross	Direct Selling - internet sales, web sales, electronic sales, mail order sales, catalog sales, television sales, home parties, other non-store retailer. Does not include door-to-door solicitation	A
4542.00	Gross	Vending Machines –Operated by \$1.00 or less- Machines or devices that vend a product or display of information. Requires taxpayer to purchase a decal for each machine or device located within City of Leeds. City of Leeds decal must be displayed on each device. Does not include game machines or amusement devices, see 7131.00	S
4542.01	Gross	Vending Machines –Operated by \$1.00 or More- Machines or devices that vend a product or display of information. Requires taxpayer to purchase a decal for each machine or device located within City of Leeds. City of Leeds decal must be displayed on each device. Does not include game machines or amusement devices, see 7131.00	S
45431.00	Gross	Fuel Dealer - bottled gas, heating oil, LPG, coal, firewood	A
45439.00	Gross	Solicitor/Peddler/Itinerant Background Check and \$5000.00 Bond Required	A
Transportation and Warehousing			
481.00	Gross	Air Transportation - passenger, freight, chartered, shipping	A
482.00	State Law	Rail Transportation - State regulated, passenger, freight	11 – 51 – 124
483.00	Gross	Water Transportation – freight, passenger	A
484.00	Gross	Truck Transportation – local, long distance, freight, moving	A
4842.00	State Law	Truck Transportation – Terminal (state regulated)	37 – 3 – 33
4842.01	Flat	Specialized Freight (except Used Goods) Trucking, Local	\$190.81
4842.02	Flat	Specialized Freight (except Used Goods) Trucking, Long-Distance	\$190.81
485.00	Gross	Passenger Transportation, Ground - Bus/Transit - local or intra-city, bus, cable, commuter transit, light rail, subway	A
4851.00	State Law	Bus Terminals - Inter-city - State regulated	37 – 3 – 33
48531.00	Gross	Taxicab - Reference City of Leeds Code	A
48532.00	Gross	Limousine - van, buggy, vehicles with driver, except shuttle service and taxicabs	A
4854.00	Gross	School or Employee Bus Service	A
4859.00	Gross	Transportation, Ground - Other - shuttle, vanpool, special needs	A

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
486.00	Gross	Transportation - Pipeline - pipeline operation or transportation of crude oil, natural gas, gasoline and other petroleum products, or storage of these products	A
487.00	Gross	Transportation - Scenic/Sightseeing - (land, water, air) - helicopter, glider excursion, hot air balloon, boat, bus, cable car, tramway, horse-drawn carriage, other	A
4884.00	Gross	Transportation Support Services - truck inspection or weighing station/service, street cleaning	A
48841.00	Gross	Motor Vehicle Towing - tow truck, wrecker service	A
4889.00	Gross	Transportation - Crating/Packing - preparing goods for shipping or transportation	A
492.00	Gross	Couriers/Delivery Service - courier and local messenger, delivery service	A
493.00	Gross	Warehousing - storing goods belonging to others, general warehouse, fur storage, refrigerated goods, does not include self storage or mini-warehouses	A
4931.00	Gross	Warehouse/Storage - storing own goods, to be sold or used at another location, does not include self storage or mini-warehouses	A
Information			
511.00	Gross	Publishing Industries - (except internet) - newspapers, books, periodicals, directories and mailing lists, catalogs, programs, coupons, software publishing	A
512.00	Gross	Motion Picture, Sound, Music Production/Distribution - films, motion pictures, instructional videos, TV commercials, sheet music, music videos, records, sound recording studios	A
51210.00	Gross	Motion Picture Theaters - movie, drive-in, outdoor, open-air	A
515.00	Gross	Broadcasting Station/Network – radio and television, piped in music service	A
516.00	Gross	Publishing - Internet - all publishing via internet only	A
517.00	Gross	Telecommunications – cellular and other wireless, paging, beepers	A
5173.00	Gross	Telecommunications – Resellers of service	A
51731.00	State Law	Telecommunications – Telephone Local	11 – 51 – 128
51732.00	State Law	Telecommunications – Telephone Long Distance	11 – 51 – 128
518.00	Gross	Internet Service Provider	A
519.00	Gross	Information Services - bookmobile, music or film library or archive, providing, storing, processing access to information, news syndicate, news reporting service and wire service	A
Finance and Insurance			
522110.00	State Law	Bank - Main Office – not branch location or ATM	K
522111.00	State Law	Bank Branch or ATM – not main office of bank	K
522120.00	State Law	Savings and Loan – not branch location or ATM	K
522121.00	State Law	Savings and Loans Branch or ATM – not main office	K

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
5222.00	Gross	Consumer Credit Services - loan or finance company (excluding mortgage loans), credit card issuing, financing of automobiles, trucks, equipment and machinery, student loans, money orders, travelers' checks	A
522298.00	Gross	Pawn Shop – whether title or merchandise	A
522299.00	Gross	Precious Metal Objects Dealer	A
5223.00	Gross	Mortgage Loan - mortgage loan office, loan broker's office or agency	A
52239.00	Gross	Other Financial Transaction Service - check validation or clearing service, electronic funds transfer service	A
522390.00	Gross	Loan Servicing/Check Cashing Service	A
523.00	Gross	Securities, Commodity, Investment - brokerage, stock broker, mutual fund agency, financial planning, investment management, pension fund and mutual fund management	A
524114.00	State Law	Insurance Company - Other – State regulated per 11-51-120/123	L
524126.00	State Law	Insurance Company - Fire & Marine - fire, marine, casualty - State regulated per 11-51-120/123	M
5242.00	Gross	Insurance Office - title insurance, claims adjuster, third party processing, investigations, claims processing services	A
525.00	Gross	Funds, Trusts, Other Financial Agencies - funds, plans, and/or programs organized to pool securities or assets for others (excluding the Alabama Municipal Funding Corp.)	A
Real Estate, Rental/Leasing of Real or Personal Property			
5311.00	Gross	Lessors of Real Property - owner of real property, residential or commercial, where property is leased to another. Does not include rental of self storage or mini-warehouses, mail boxes or promoters of performing arts, sports, and similar events	U
53113.00	Gross	Mini-warehouses, Self Storage - includes only warehouses that are zoned, built and designated as mini-warehouses	A
53119.00	Gross	Mobile Home Park	A
5312.00	Gross	Real Estate Office - selling of real estate, buying of real estate, renting of real estate, property management	A
53121.00	Gross	Real Estate Agent	N
5313.00	Gross	Real Estate -Other Activities - listing service, escrow agency	A
53132.00	Gross	Real Estate Appraiser - Must Provide Board Certification: Alabama Real Estate Appraisers Board	A
532.00	Gross	Rental/Leasing - all tangible property, except automotive	A
5321.00	Gross	Rental/Leasing - Automotive - (without driver) - automotive vehicles, trucks, truck tractors, buses, semi-trailers, utility trailers, RVs. Does not include: on-site mobile home rentals, pleasure boats, canoes, bicycles or motorcycles, farm equipment or industrial equipment.	A
Professional, Scientific and Technical Services			
5411.00	Gross	Attorney/Lawyers	N
5412.00	Gross	Certified Public Accountant	N
54125.00	Gross	Accounting, Other - (non CPA) - tax preparation, payroll services, bookkeeping, billing services, other accounting	A

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
5413.00	Gross	Architect/Architectural Service – Must Provide Board Certification: Architects Registration Board	N
54133.00	Gross	Engineer - engineering office, engineering design or consulting services Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board -	N
54134.00	Gross	Drafting Service - blueprint drafting services	A
54135.00	Gross	Building Inspection Services - Must Provide Board Certification: Alabama Building Commission	A
54137.00	Gross	Surveyor - Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	N
54138.00	Gross	Testing Service/Laboratory - all testing or laboratory services except medical or veterinary	A
5414.00	Gross	Interior Design Service - interior decorating or design service	A
54143.00	Gross	Graphic Art/Design	A
54149.00	Gross	Other Design Service - clothing, textile, fur, jewelry, shoes	A
5415.00	Gross	Custom Computer Services - custom software development, custom programming, web page design, hardware consulting, custom software installation	A
54161.00	Gross	Consulting - Management, Marketing, Administrative - consulting for: office management, records management, general management, human resources, benefits, labor relations, marketing, product development	A
54162.00	Gross	Consulting, Environmental - environmental, sanitation, other	A
54169.00	Gross	Consulting - Other Scientific or Technical - energy, safety, agronomy, chemical, biological, economic, hydrology, nuclear	A
5417.00	Gross	Research and Development - medical engineering, life sciences, social sciences	A
5418.00	Gross	Advertising and Related Services - advertising agency, public relations agency, advertising materials distribution, other forms of advertising not otherwise classified	A
54185.00	Gross	Display Advertising - billboards, aerial, transit advertising, water towers	O
54189.00	Gross	Sign Painting/Lettering - painted or lettered (non-electric)	A
54192.00	Gross	Photographer - studio, portrait photography, school photography, video photography, video taping services	A
54193.00	Gross	Translation/Interpretation Services	A
54194.00	Gross	Veterinary Services - veterinarian practice, animal hospital, veterinary testing and inspection services	N
54199.00	Gross	Professional Services, Other - scientific, technical or professional not otherwise classified - arbitration, conciliations and mediation services, consumer credit counseling, estate assessment, handwriting analysis, meteorological service, patent marketing	N
Management of Companies and Enterprises			
551.00	Gross	Administrative/Management - corporate office, head office, district or regional office, subsidiary management office	P

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
Administrative/Support/Waste Management/Remediation			
561.00	Gross	Facility Support Services - contractual management for offices of dentists, physicians or other medical offices, hotels or motels, correctional facilities, government facilities	A
5613.00	Gross	Staffing Service - employment agency, placement agency	A
5614.00	Gross	Business Support Services - office support services, dictation, stenography, typing, transcription, proofreading, resume preparation, telephone answering/message service, floral wire service, telemarketing, court reporting, credit rating or reporting service, collection agency	A
56143.00	Gross	Private Mailing Service - private mail box rental, private mail centers, parcel mailing service	A
56149.00	Gross	Repossession Services	A
5615.00	Gross	Travel/Tour/Convention Bureaus - travel agency, tourism or visitors bureau, motor travel clubs, ticket agencies, time share exchange service, reservation agencies	A
5616.00	Gross	Investigation/Security Service - detective agency, private investigator/detective, polygraph service, security guard, patrol service, armored car service	A
561621.00	Gross	Security Systems - installation, repair or monitoring of burglar or security systems Must Provide Board Certification: State of Alabama Electronic Security Board of Licensure	A
561622.00	Gross	Locksmith - Must Provide Board Certification: State of Alabama Electronic Security Board of Licensure	A
56171.00	Gross	Exterminating/Pest Control - Must Provide Board Certification: Department of Agriculture and Industries	A
56172.00	Gross	Janitorial Services	A
56173.00	Gross	Landscaping Services - Must Provide Board Certification: Department of Agriculture and Industries	A
561731.00	Gross	Lawn Maintenance - lawn mowing and other work not requiring certification from the State Board of Agriculture	A
56174.00	Gross	Carpet/Upholstery Cleaning	A
56179.00	Gross	Other Services to Buildings - chimney cleaning, duct cleaning, gutter cleaning, swimming pool cleaning, pressure or power washing, drain cleaning, parking lot cleaning	A
5619.00	Gross	Organization Support Services - packaging and labeling service, gift wrapping, convention/trade show organizer or promoter, auctioneer, coupon processing/redemption, meter reading service, inventory taking service, utility line location service	A
562.00	Gross	Waste Collection/Treatment/Disposal - garbage or trash collection, recyclable material collection, landfill, site remediation service, toilet rentals/servicing, grease trap cleaning	A
5621.00	State Law	Waste Grease Collections	11-40.23

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
Educational Services			
611.00	Gross	Educational Services - school, training school, technical or trade school, cosmetology school, tutoring program, truck driving school, culinary arts school, life guard training, first aid instruction, yoga instruction, educational testing service	A
Health Care and Social Assistance			
621.00	Gross	Healthcare Services - outpatient care center, imaging center, medical and diagnostic laboratory, home healthcare service, family planning, kidney dialysis, blood/organ/tissue bank	A
6211.00	Gross	Physician - surgeon, psychiatrist, ophthalmologist	N
6212.00	Gross	Dentist - orthodontist, endodontist, oral surgeon, periodontist	N
62131.00	Gross	Chiropractor	N
62132.00	Gross	Optometrist	N
62133.00	Gross	Mental Health Practitioner - psychologist, psychotherapist, psychoanalyst, social worker	N
62134.00	Gross	Physical, Occupational, Speech Therapist, Audiologist	N
62139.00	Gross	Podiatrist	N
621395.00	Gross	Massage Therapist - Must Provide Board Certification: Alabama Board of Massage Therapy	A
621399.00	Gross	Health Practitioner - acupuncturist, hypnotherapist, dietitian, physician's assistant	A
62191.00	Gross	Ambulance/Rescue Services	A
6221.00	Gross	Hospital - general medical, surgical, rehabilitation, (except psychiatric or substance abuse)	A
6222.00	Gross	Psychiatric or Substance Abuse Hospital - facility/hospital	Q
623.00	Gross	Nursing Care Facility - residential care facility, nursing home, convalescent home, retirement home, inpatient hospice care, mental retardation facility, assisted living facility	A
6239.00	Gross	Other Residential Care Facility - boot camp, group foster home, boys' and girls' residential facilities, halfway group home, homes for unwed mothers, orphanage	A
624.00	Gross	Social Assistance Services - adoption agency, adult day care center, senior citizen center, suicide crisis center, rape crisis center, telephone counseling service, food bank, meal delivery program, homeless shelter, battered women's shelter, vocational rehabilitation services, disaster/emergency relief services	A
6244.00	Gross	Child Day Care Center - nursery, day care center Must Provide Board Certification: Alabama Department of Human Resources	A
62441.00	Gross	Child Care, In-Home - in provider's home Must Provide Board Certification: Alabama Department of Human Resources	A
Arts, Entertainment and Recreation			
711.00	Gross	Concerts, Sports and Amusement - primarily spectator events, musical shows or productions, plays, theatrical productions, music festival, performing arts, beauty pageant, sports events, race track, dog track,	N

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
		motorcycle track, horse show, air show, and related activities such as training, managing or promoting	
712.00	Gross	Museum, Historical Site - botanical gardens, nature park, zoo, art gallery, observatory, caverns, sanctuary	A
713.00	Gross	Recreation - amusement, theme or water parks, go-cart track, indoor play area, tennis court, swimming pool, skating rink, golf course, country club, skiing facility, marina, participant sporting event or activity, shooting gallery or range	A
7131.00	Unit	Game/Amusement Device - game machines, music boxes, pool tables. Does not include vending machines (see 4542.00) Requires taxpayer to purchase a decal for each machine or device located within City of Leeds. City of Leeds decal must be displayed on each device	S
71394.00	Gross	Fitness/Recreation Center	A
71395.00	Gross	Bowling Center	A
Accommodation and Food Services			
721.00	Gross	Hotel/Motel - hotel, motel, bed-and-breakfast inn, cabin, lodge, cottage, rooming house, boarding house	A
7212.00	Gross	RV Park/Campground	A
7221.00	Gross	Restaurant, Full Service Must Provide Board Certification: Department of Health Permit	A
7222.00	Gross	Restaurant, Limited Service - fast food restaurant, sandwich shop, delicatessen, drive-in restaurant, carry-out restaurant. Must Provide Board Certification: Department of Health Permit	A
7223.00	Gross	Caterer/Mobile Food Service - caterer, food card, concession stand, food service contractor, ice cream truck Must Provide Board Certification: Department of Health Permit	A
7224.00	Gross	Bar/Lounge/Club - bar, lounge, club or tavern that serves alcoholic beverages Copy of Alabama Beverage Control Board License Required	A
Other Services			
811.00	Gross	Repair Services/Shop - (except automotive), electronics, appliances, televisions, office machines, computers, cameras, communications equipment, industrial machinery/equipment, commercial refrigeration equipment, small engines, tools, home and garden equipment, footwear and leather goods, bicycles, clocks, garment alteration shops	A
8111.00	Gross	Automotive Repair - automotive service, repair, paint, restoration, auto customizing, auto window tinting	A
81119.00	Gross	Car Wash - truck wash, detailing service, self service ADEM Permit Required	A
81142.00	Gross	Reupholstery Shop - reupholstery, repair, restoration, or refinishing of furniture	A
8121.00	Gross	Personal Care Service - tanning salon, weight reduction center or workshop, electrolysis service	A

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812111.00	Gross	Barber	A
812112.00	Gross	Cosmetologist Must Provide Board Certification: Alabama Board of Cosmetology	A
812113.00	Gross	Manicurist/Nail Technician Must Provide Board Certification: Alabama Board of Cosmetology	A
812199.00	Gross	Tattoo Parlor Must Provide Board Certification: Department of Health Permit	A
81221.00	Gross	Funeral Home/Cemetery - and related services	A
81231.00	Gross	Laundromat - coin operated, self service	A
81232.00	Gross	Dry Cleaners	A
81233.00	Gross	Linen Supply	A
8129.00	Gross	Personal Service - film developing, concierge service, parking lot, valet parking, dating service, house sitting, personal fitness trainer, restroom operation, personal shopper, singing telegrams, shoeshine service, wedding chapel, wedding planner	A
81291.00	Gross	Pet Care Service - animal shelter, animal grooming, boarding, sitting, training	A
81299.00	Gross	All other personal services - escort services, astrology, palm reading, fortune telling social/dating services	Z
812995.00	Gross	Bail Bondsman Requires Approval from Magistrate Prior to Issuance	Y
813.00	Gross	Social/Civic Organizations - organization for disease research, human rights, grant making, fund raising for social welfare, charitable trusts	A
930.00	Gross	Going Out of Business Sale	V
940.00	Gross	Short Term Business	W
950.00	Unit	Special Events License Per Day	AA
950.01	Unit	Special Events License – Not For Profit Per Day	AA
970.00	Unit	Itinerant Vendors, Solicitors, and Salespersons	BB
980.00	Unit	Category for number of – square fee used for calculating license amount Must Provide Square Footage	CC
990.00	Unit	Motor Carrier	DD
999.00	Unit	Donation Bin – Per Year – Per Bin	EE
999.01	Flat	Garage, yard, basement, rummage, act., sale permit fee	\$16.35
999.02	Flat	Flea Market in open permit fee	\$16.35
999.03	Gross	Delivery Inside City Limits	HH
999.04	Gross	Delivery Outside City Limits	HH
999.05	Gross	Unclassified miscellaneous business services not elsewhere classified	A
999.06	Gross	Unclassified miscellaneous personal services not elsewhere classified	A
999.07	Flat	Not-for-profit (“Section 501©(3)”) organizations Must Pay Issuance Fee	T
999.08	Flat	Express Company	\$190.81

Calculation Information

Schedule "A" - Retail Sales, General and Other Specified Business

If gross receipts are:	Calculation
\$0.00 - \$10,000.00	\$109.03
More than \$10,000.01	\$109.03 plus 1/5 of 1% (0.002) of gross receipts in excess of \$10,000.01
The minimum license shall be \$109.03 unless otherwise provided	

Schedule "B" - 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 of the gross receipts of the business transacted in the municipality for the previous year.

Schedule "C" - Contractors	Flat Rate \$545.17
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Schedule "D" - Subcontractor	Flat Rate \$163.55
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Schedule "E" - Alcohol

State of Alabama Code	Classification	Amount	Licensing Notes
(040) Beer On/Off Premise	312121.00	\$75.00	
(050) Beer off Premise Only	312122.00	\$50.00	
(060) Table Wine On/Off Premise Only	312131.00	\$75.00	
(070) Table Wine Off Premise Only	312132.00	\$75.00	
(080) Wholesale Liquor	424810.00	\$500.00	Distributors License
(090) Wholesale Beer Only	312133.00	\$275.00	Distributors License
(100) Wholesale Table Wine Only	312134.00	\$275.00	Distributors License
(110) Wholesale Table Wine & Beer Combined	312135.00	\$375.00	Distributors License
(010) Lounge Retail Liquor Class I	312141.00	\$545.17	All three codes are part of the package plus the business license code.
	312121.00	\$75.00	
	312131.00	\$75.00	
(011) Lounge Retail Liquor Class II	312142.00	\$545.17	All three codes are part of the package plus the business
	312121.00	\$75.00	
	312131.00	\$75.00	
(011) Package Store	4453.00	Schedule A	All three codes are part of the package plus the business license code.
	312121.00	\$75.00	
	312131.00	\$75.00	
(020) Restaurant Retail Liquor Restaurant – Full Service	312143.00	\$545.17	All four codes are part of the package plus the business license code.
	7221.00	Schedule A	
	312121.00	\$75.00	
	312131.00	\$75.00	
(031) Club Liquor Class I	312144.00	\$545.17	All three codes are part of the package plus the business license code.
	312121.00	\$75.00	
	312131.00	\$75.00	
(032) Club Liquor Class II	312145.00	\$545.17	All three codes are part of the package plus the business license code.
	312121.00	\$75.00	
	312131.00	\$75.00	

State of Alabama Code	Classification	Amount	Licensing Notes
(140) Special Events Retail	312146.00	\$54.52	
(150) Special Retail - 30 Days or Less	312147.00	\$81.77	
(160) Special Retail – More than 30 Days	312148.00	\$54.52	
(120) Warehouse License	312149.00	\$218.07	
(130) Additional Warehouse – Wine, Beer or Both	312150.00	\$109.03	
(200) Manufacturer	312151.00	\$545.75	
(210) Importer	312152.00	\$272.58	
(220) Brewpub	312153.00	\$545.17	

Schedule "F" - Manufacturer, Assembler, Processor

If gross receipts are:	Calculation
\$0.00 - \$100,000.00	0.00025 of gross receipts or minimum of \$272.58 - whichever is greater
\$100,000.01 - \$400,000.00	\$272.58 plus 0.0015 of gross receipts in excess of \$100,000.01
\$400,000.01 - \$1,000,000.00	\$763.23 plus 0.0013 of gross receipts in excess of \$400,000.01
\$1,000,000.01 - 5,000,000.00	\$1,613.69 plus 0.00125 of gross receipts in excess of \$1,000,000.01
\$5,000,000.01 - \$10,000,000.00	\$7,065.34 plus 0.00120 of gross receipts in excess of \$5,000,000.01
\$10,000,000.01 - \$20,000,000.00	\$13,607.32 plus 0.0011 of gross receipts in excess of \$10,000,000.01
\$20,000,000.01 - \$40,000,000.00	\$25,600.95 plus 0.0010 of gross receipts in excess of \$20,000,000.01
\$40,000,000.01 - \$80,000,000.00	\$47,407.55 plus 0.00095 of gross receipts in excess of \$20,000,000.01
More than \$80,000,000.01	\$88,840.09 plus 0.0008 of gross receipts in excess of \$80,000,000.01
The minimum license shall be \$272.58 unless otherwise provided	

Schedule "G" - Wholesale Sales - General

If gross receipts are:	Calculation
\$0.00 - \$20,000.00	\$218.07
More than \$20,000.01	\$218.07 plus (1/8) of 1% (0.00125) of gross receipts in excess of \$20,000.01
The minimum license shall be \$218.07 unless otherwise provided	

Schedule "H" - Wholesale Sales - Petroleum Products

If gross receipts are:	Calculation
\$0.00 - \$125,000.00	0.0002 of gross receipts or the minimum of \$272.58 whichever is greater
\$125,000.01 - \$200,000.00	\$272.58 plus 0.0001 of gross receipts in excess of \$125,000.01
\$200,000.01 - \$500,000.00	\$354.36 plus 0.00125 of gross receipts in excess of \$200,000.01
\$500,000.01 - \$1,000,000.00	\$763.23 plus 0.000667 of gross receipts in excess of \$500,000.01

More than \$1,000,000.01	\$1,126.86 plus 0.0004 of gross receipts in excess of \$1,000,000.01
The minimum license shall be \$272.58 unless otherwise provided	

Schedule "K" - Banks/Savings & Loan

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings & Loan ATM Location	\$10.00
Savings & Loan Branch Location	\$10.00
Savings & Loan Main Office Facility	\$125.00

Schedule "L" - Insurance Other than Fire and Marine	4% of Taxable Premiums State Code of Alabama 1975 as amended 11-51-120
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Schedule "M" - Insurance Fire and Marine	4% of Taxable Premiums State Code of Alabama 1975 as amended 11-51-120
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Schedule "N" - Professional

If gross receipts are:	Calculation
\$0.00 - \$200,000.00	\$218.07
More than \$200,000.01	\$218.07 plus 0.00075 percent of gross receipts over \$200,000.00

Schedule "O" - Advertising Agency, Billboard Advertising and Water Towers, etc

If gross receipts are:	Calculation
\$0.00 - \$30,000.00	\$327.10
More than \$30,000.01	\$327.10 plus (1/5) of 1% (0.002) of gross receipts in excess of \$30,000.01

Schedule "P" - Administrative Office/Support Services

If gross receipts are:	Calculation
\$0.00 - \$100,000.00	\$109.03
More than \$100,000.01	\$109.03 plus 0.075 of gross payroll over \$100,000.01

Schedule "Q" - Substance and/or Drug Abuse Treatment Facility, Psychiatric Facility

If gross receipts are:	Calculation
\$0.00 - \$100,000.00	\$109.03
More than \$100,000.01	\$109.03 plus 0.075 percent of gross compensation over \$100,000.01

License Fee for any person (other than, municipal, county, state, or federal government agency) providing counseling, treatment, evaluation, or housing overnight for such counseling, treatment, or evaluation of persons:	
If gross receipts are:	Calculation
\$0.00 - \$100,000.00	\$109.03
More than \$100,000.01	\$109.03 plus 0.01 percent of gross compensation over \$100,000.01

Schedule "S" - Vending and Game Machines

If gross receipts are:	Calculation
\$0.00 - \$1.00	\$10.90
More than \$1.01	\$27.26

Schedule "T" - Not-for-profit ("Section 501(c)(3)")	Exempt from purchasing a license but required to pay current Issuance Fee of \$10.90
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Schedule "U" - Leasing of Real Property

If gross receipts are:	Calculation
\$0.00 - \$2,500.00	\$27.26
More than \$2,500.01	\$27.26 plus (1/4) of 1% (0.0025) of the gross receipts from the leasing of such real property during the preceding calendar year

Schedule "V" - Going-out-of-business sales (Valid for 30 days only)

If value of inventory is:	Calculation
\$0.00 - \$10,000.00	\$54.52
\$10,000.01 - \$50,000.00	\$54.52 plus 0.40 of gross receipts in excess of \$10,000.01
\$50,000.01 - \$100,000.00	\$228.97 plus 0.003 of gross receipts in excess of \$50,000.01
More than \$100,000.01	\$392.52 plus 0.003 of gross receipts in excess of \$100,000.01
Additional 30 days	\$109.03

Schedule "W" - Short-Term and Seasonal Business

If gross receipts are:	Calculation
\$0.00 - \$100,000.00	\$109.03
More than \$100,000.01	\$109.03 plus 0.075 percent of gross receipts in excess of \$100,000.01

Schedule "X" - Express company annual license fee	Flat Rate \$190.81
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Schedule "Y" - Bail Bondsman

If gross receipts are:	Calculation
\$0.00 - \$20,000.00	\$218.07
\$20,000.01 - \$50,000.00	\$218.07 plus 0.01 % of gross receipts in excess of \$20,000.01
More than \$50,000.01	\$545.17 plus (1/4) of 1% (0.025) of gross receipts in excess of \$50,000.01

Schedule "Z" - All other personal services

If gross receipts are:	Calculation
\$0.00 - \$30,000.00	\$327.10
More than \$30,000.01	\$327.10 plus 3% (0.03) of gross receipts in excess of \$30,000.01

Schedule "AA" - Special Events per day	Flat Fee \$545.17
Schedule "AA" - Special Events – Not-For-Profit per day	Flat Fee \$109.03

Schedule "BB" - Itinerant Vendors, Solicitors, and Salespersons

If gross receipts are:	Calculation
\$0.00 - \$10,000.00	\$109.03
More than \$10,000.01	\$109.03 plus 1/5 of 1% (0.002) of gross receipts in excess of \$10,000.01
The minimum license shall be \$109.03 unless otherwise provided	

Schedule "CC" - Private Warehousing

If square footage is:	Calculation
From zero square feet to 10,000.00 square feet	\$545.17
From 10,000.01 square feet to 25,000 square feet	\$545.17 plus \$0.04 over 10,000.01
From 25,000.01 square feet to 55,000 square feet	\$1,199.36 plus \$0.03 over 25,000.01
Square footage greater than 55,000.01	\$2017.11 plus \$0.02 over 55,000.01

Schedule "DD" - Motor Carrier

License Fee per year/per carrier	\$218.07
Additional Fee per year/per terminal or station facility	\$218.07

Schedule "EE" - Donation Bin

License fee per year	\$32.71
License fee per bin	\$32.71

Schedule "FF" - Garage, Yard, Basement, Rummage, Act., Sale Permit

	Flat Fee \$16.35
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Schedule "GG" - Flea Market in Open Permit Fee

	Flat Fee \$16.35
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Schedule "HH" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 100.00

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).

Telephones & Telecommunications

(Licensed as prescribed by state law.)