

Leesburg Fee Schedule

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

Schedule	Description	Class or Fee
111998	Farming and Crop Production – agriculture, crop production, nursery	E
114119	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	E
115114	Agriculture support – cotton gins, farm mgt, post-harvest activities	F
211111	Oil and gas extraction – natural gas liquid extraction, crude extraction	C
212299	Mining - (except for oil and gas) all related mining activities	C
213112	Mining support services – for oil and gas mining activities, oil/gas wells	C
221122	Utilities – electric power or light company	G
221210	Utilities – natural gas company	G
221310	Utilities – water, sewage treatment, steam, and other	G
236220	Contractors – general contractors, comm. bldg, residential, subdivisions -- Board Certification Required	E
237990	Contractors – heavy construction, highway, bridge, street, water, sewer -- Board Certification Required	D
112990	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
113110	Forestry – logging, forestry, timber track operations, timber mgt	D
238320	Contractors – specialty trade –heating & air conditioning --Board Certification Required	E
238320.10	Contractors – specialty trade – plumbing --Board Certification Required	E
238320.01	Contractors – specialty trade – painting and wall covering	E
238210	Contractors – specialty trade – electrical contractors --Board Certification Required	E
238140	Contractors – specialty trade – masonry and stone contractors	E
238310	Contractors – specialty trade – drywall, acoustical & insulation	E
238430	Contractors – specialty trade – tile, marble, terrazzo & mosaic	E
238340	Contractors – specialty trade – carpentry contractors	E
238330	Contractors – specialty trade – floor coverings/all types	E
238160	Contractors – specialty trade – roofing, siding & sheet metal	E
238110	Contractors – specialty trade – concrete contractors	E
238115	Contractors – specialty trade – water well drilling & irrigation	E
238120	Contractors – specialty trade – structural steel erection	E
238150	Contractors – specialty trade – glass and glazing contractors	E
238910	Contractors – specialty trade – excavation and site development	E
238910.01	Contractors – specialty trade – wrecking and demolition	E
237990.01	Contractors – specialty trade – building equipment & mechanical install	E
238130	Contractors – specialty trades contractors- non-general & non-heavy	D
311991	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
312212	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	E
312122	Beer – off premise – state regulated through ABC	H
312121	Beer – on premise – state regulated through ABC	H
312131	Wine – on/off premise state regulated through ABC	H
312131.01	Wine-off premise state regulated through ABC	H
312132	Beer & Wine – wholesale distributor	H
312141	Alcohol – state regulated through ABC	H
313112	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E

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314129	Other mfg – mill operations not covered in 313, rugs, linen, curtains	E
315999	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	D
316993	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	D
321999	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	F
322229	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	E
323110	Printing – screen, quick, digital, books, lithographic, handbills, comm	D
324199	Petroleum and coal mfg – asphalt, grease, roofing, paving products	C
325998	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	C
326291	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
327331	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
331521	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	C
332999	Metal fabrication – cutlery, structural, ornamental, machine shops	D
333990	Machinery mfg – office machinery, industrial, engines, farm, HVAC	C
334419	Computer & electronic mfg – audio, video, circuit boards, peripherals	C
335211	Appliance mfg – small appliance, lighting, electrical, battery, freezer	C
336112	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	D
337129	Furniture mfg – cabinets, office, household, beds, kitchen	C
339999	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
421990	Wholesale trade – durable, vehicle, machinery, equipment, furniture	E
422720	Wholesale trades – non-durable, wholesale gasoline distributor	F
424990	Wholesale trade –non-durable, paper, apparel, grocery, beverages, dairy	E
441310	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	C
441110	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc–dealerships and lots –Regulatory Board Certification Required	D
442110	Furniture – furniture, home furnishings, stores, floor coverings, window	C
443112	Electronic & appliance store – household, radio, television, computers	B
444130	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
445120	Food & beverage stores – grocery, convenience store, markets	F
445310	Package Stores – selling beer, wine and liquor plus general mdse	D
446110	Health & personal care stores – drug, pharmacy, cosmetic, optical, health food	C
447110	Gasoline Retail - selling gasoline with or without convenience stores	E
448130	Clothing & accessories – men, women, children, infant, shoe, jewelry	B
451110	Sporting goods & hobbies – toy, fish, gun, books, games	B
452990	General merchandise stores – department, warehouse clubs, superstores	C
453212	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	F
453220	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	B
454210	Non-store retailers – vending machine operators, direct selling, mail order	D
454391	Non-Store Retailer – Peddler's license / local peddler	I

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481111	Air transportation – airline tickets, shipping, freight, charters service	B
482110	Rail transportation – transportation, ticket offices, state regulated	11-51-124
483212	Water transportation – coastal, freight forwarders, inland, passenger	B
484110	Truck transportation – local, long-distance, freight, moving, and storage	C
484230	Truck transportation – terminal – state regulated	37-3-33
485113	Passenger transportation – charter and other vehicle transit services	B
485114	Passenger transportation – bus terminals state regulated	37-3-33
485320	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	J
485321	Passenger transportation – number of buses, taxis, cabs, limos, or Buggys	J
487990	Sightseeing transportation – scenic, sightseeing, land, air, water, special trans	A
492110	Couriers – couriers and local messengers, services, local delivery services	C
493110	Warehousing and storage – distribution, household, refrigerated, special	F
511110	Publishing industries except internet – newspaper, book, periodical	B
512131	Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
515112	Broadcasting – radio and television stations	B
517310	Telecommunications – telephone local	K
517320	Telecommunications – telephone long distance	K
517322	Telecommunications – cellular and other wireless, paging	K
517315	Telecommunications – resellers of service	K
519190	Information services and data processing – providing, storing, processing, access to information	A
522110	Bank Main Office – not branch location or ATM	U
522111	Bank Branch or ATM – not main office of bank	U
522120	Savings and Loans – not branch location or ATM	U
522121	S&L Branch or ATM – not main office of S&L	U
522298	Pawn Shop – whether title pawn or merchandise	A
522390	Credit services – companies and activities related to credit and mediation	B
523999	Securities, commodity – brokerage, portfolio, investment, other fin. services	A
524126	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11-51-120/123
524128	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
524210	Agent Office – administration of third parties, pension funds, annuities, etc	B
525990	Funds, trusts, other financial agencies – Funds, plans, and/or programs agents, agencies, investments organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	A
531210	Real estate – offices, agents, brokers, management, appraisers	B
532310	Rental and leasing – auto, truck, trailer, RV, all tangible property	C
532230	Rental and leasing – movie and video rental	D
541110	Attorney/Lawyers – individual and/or firm professional license --Board Certification Required	A
541211	Accountant/CPAs – individual and/or firm professional license --Board Certification Required	A
541310	Architect – individual and/or firm professional license --Board Certification	A

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	Required	
541111	Physician – individual and/or firm professional license --Board Certification Required	A
541210	Dentist – individual and/or firm professional license --Board Certification Required	A
541311	Chiropractor – individual and/or firm professional license --Board Certification Required	A
541320	Optometrist – individual and/or firm professional license --Board Certification Required	A
541330	Engineer – individual and/or firm professional license --Board Certification Required	A
541360	Surveyor – individual and/or firm professional license --Board Certification Required	A
541511	Computer Programmer – individual and/or professional firm license	A
541921	Photographer – studios, portrait, commercial, services	A
541940	Veterinarian – individual and/or firm professional license --Board Certification Required	A
541990	Professional Services Not Elsewhere Classified – scientific, technical	A
551990	Management companies – offices, enterprises, regional, corporate	B
561499	Administrative services – answering, employment, office, sec., travel	C
561710	Exterminating services – exterminating company and its services	F
561720	Janitorial firm – janitorial cleaning services – individual or firm	F
561730	Landscaping Services	F
562998	Waste management – companies, trucks, septic tanks, landfill, services	F
611699	Educational services – technical, computer, sports, services, business	D
621491	HMO – medical centers and services	B
621498	Outpatient Care Centers – all other types of services	C
621910	Ambulance – Ambulance Company and/or services	D
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special	C
623110	Nursing care – residential care facility, day care, assisted living	C
623312	Nursing Home – care for elderly and continuing care facilities	D
624110	Social assistance – shelters, vocational, child care, abuse, emergency	E
711310	Arts and sports – dance, musical, teams, tracks, promoters, agents	B
711310.01	Special Events – promoter or activity	L
712110	Museums – museums and historical sites, zoos, botanical gardens, parks	C
713110	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	B
721110	Accommodations – hotels, motels and similar facilities	C
721191	Accommodations – bed and breakfast inns and services	D
721214	Accommodations – trailer parks, RV parks, and travel parks	E
721310	Accommodations – rooming houses and boarding houses	E
722212	Restaurant – full service restaurant facility –Health Permit Required	D
722211	Restaurant – limited facility or service –Health Permit Required	D
722410	Caterers – and/or mobile food services –Health Permit Required	C
722410.01	Drinking Establishment – club, lounge, bar or other	B

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	Must also purchase 312121, 312131, 312141 –ABC Board Required	
811118	Repairs and maintenance – auto, paint/body, carwash, other vehicular	C
811219	Repairs and maintenance – all electronic equipment	B
811412	Repairs and maintenance – all appliances, home & garden equipment	D
812199	Personal Services –skin, diet, nail, tanning	B
812199.10	Personal Services – barber, beautician –Board Certification Required	B
812199.11	Personal Services – funerals –Board Certification Required	B
812199.01	Fortune Teller or Clairvoyant – individual reader license	M
910001	Category for number of – vending machines for all types vending	N
910002	Category for number of – pool tables	O
910003	Category for number of – amusement devices and/or games	P
920005	Category for number of – employees as a basis for calculating license	R
930006	Category for number of – square feet used for calculating license amount	S
999111	Unclassified miscellaneous business services not elsewhere classified	C
999222	Unclassified miscellaneous personal services not elsewhere classified	B
999999	Delivery	V
923__	Administration of human resource programs	
924__	Administration of Environmental Quality Programs	
925__	Administration of housing, urban, comm..	
926__	Administration of Economic programs	
927__	Space, research, and technology	
928__	National Security and International Affairs	

License Fee Schedules

Schedule "A" – Flat Fee
\$100.00

Schedule "B" – Flat Fee
\$75.00

Schedule "C" – Flat fee
\$100.00

Schedule "D" – Flat Fee
\$75.00

Schedule "E" – Flat Fee
\$100.00

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Schedule "F" - Flat Fee

\$75.00

Schedule "G" - Electric Company and Gas Company

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" - Beer, Wine & Liquor

State of Alabama Code Classification Amount Licensing Notes

040 (Beer On/Off Premise) 312121- 75.00

050 (Beer Off Premise Only) 312122- 50.00

060 (Table Wine On/Off Premise) 312131- 75.00

070 (Table Wine Off Premise Only) 312131.01- 75.00

010 (Lounge Retail Liquor Class I) 312141- 650.00 All three codes are part
312121- 75.00 of the package plus the
312131- 75.00 business license code.

011 (Package Store Liquor Class II) 312141- 650.00 All three codes are part
312121- 75.00 of the package plus the
312131- 75.00 business license code.

020 (Restaurant Retail Liquor) 312141- 650.00 All three codes are part
312121- 75.00 of the package plus the
312131- 75.00 business license code.

032 (Club Liquor Class II) 312141- 650.00 All three codes are part
312121- 75.00 of the package plus the
313131- 75.00 business license code.

110 (Wholesale Table Wine & Beer) 312132- 375.00 Distributors License

Schedule "I" - Peddlers

Daily Rate issued for single day sales activity \$ 10.00

Weekly Rate issued for week long sales activity \$ 25.00

Monthly Rate issued for month long sales activity \$ 50.00

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Yearly Rate issued for annual sales activity \$ 75.00

Schedule "J" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

All taxi cabs or limousines \$ 75.00 per decal

Schedule "K" - Telephones & Telecommunications

Flat Fee

\$150.00

Schedule "L" - Special Events Licenses

Flat Fee

\$200.00

[each city or town has to insert their own schedule for handling special events and all those activities that fall under the category of special events, functions or activities]

Schedule "M" -Fortune Tellers

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

Schedule "N" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product \$ 20.00 per decal

5 to 10 machines vending any type merchandise or product \$ 10.00 per decal

all over 10 machines vending any type merchandise or product \$ 5.00 per decal

Schedule "O" -Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables \$ 50.00 per decal

All billiard or pool tables over 2 \$ 25.00 per decal

Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines \$ 25.00 per decal

All machines over 10 \$ 10.00 per decal

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Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment \$ 50.00 per decal

From 2 to 5 buses, trucks or other equipment \$ 25.00 per decal

Over 5 buses, trucks or other equipment \$ 10.00 per decal

Schedule "R" - 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 to be 1,000.00 + 50.00 per person over 100.	

Schedule "S" - 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
S-16 From 100,000 up -1,200.00 plus \$.01 per square foot over 100,000	

Schedule "U" - Banks / Savings & Loans

- Bank ATM Location \$ 10.00
- Bank Branch Location \$ 10.00
- Bank Main Office Facility \$ 100.00
- Savings & Loan ATM Location \$ 10.00
- Savings & Loan Branch Location \$ 10.00
- Savings & Loan Mail Office Facility \$ 100.00

Schedule "V" - Delivery License

The rate for the delivery license is: \$ 100.00

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The following qualifications apply to the 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;

(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.