

TOWN OF LEXINGTON 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.

Schedule #	Code	Business Description	Fee/License
111998	00	Farming – agriculture, crop production, nursery, fruit, growers,	\$23.00
112990	00	Animals – dairy, cattle, ranching, sheep, raising chickens, poultry	\$50.00
113110	00	Forestry – logging, forestry, timber track operations, timber mgt,	\$75.00
114119	00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	\$50.00
115114	00	Agriculture support – cotton gins, farm mgt, post-harvest activities,	\$50.00
211111	00	Oil and gas extraction – natural gas liquid extraction, crude extraction,	\$100.00
212299	00	Mining – (except for oil and gas) all related mining activities	\$100.00
213112	00	Mining support services – for oil and gas mining activities, oil/gas wells,	\$100.00
221122	00	Utilities – electric power or light company – state regulated	3% of gross receipts
221210	00	Utilities – natural gas Company – state regulated	3% of gross receipts
221310	00	Utilities – water, sewage treatment, steam and other	3% of gross receipts
233320	00	Contractors – general contractors, comm. Bldg, residential, subdivisions	\$100.00
233321	00	Contractors – general contractors – itinerant- <i>not local</i>	\$500.00
234990	00	Contractors – heavy construction, highway, bridge, street, water, sewer,	\$113.00
234991	00	Contractors – heavy construction – itinerant not local	\$500.00
235110	00	Contractors – specialty trade- plumbing – <i>local</i>	\$50.00
235110	01	Contractors – specialty trade – plumbing – <i>non-local</i>	\$100.00
235110	02	Contractors – specialty trade – heating & air conditioning - <i>local</i>	\$50.00
235110	03	Contractors – specialty trade – heating & air conditioning – <i>non-local</i>	\$100.00
235210	00	Contractors – specialty trade – painting and wall covering	\$50.00
235210	01	Contractors – specialty trade – painting and wall covering – non local	\$100.00
235310	00	Contractors – specialty trade – electrical contractors - <i>local</i>	\$50.00
235310	01	Contractors – specialty trade – electrical contractors – <i>non-local</i>	\$100.00
235410	00	Contractors – specialty trade – masonry and stone contractors- <i>local</i>	\$50.00
235410	01	Contractors – specialty trade – masonry and stone contractors- <i>non-local</i>	\$100.00
235420	00	Contractors – specialty trade – drywall, acoustical & insulation- <i>local</i>	\$50.00
235420	01	Contractors – specialty trade – drywall, acoustical & insulation- <i>non-local</i>	\$100.00
235430	00	Contractors – specialty trade – tile, marble, terrazzo & mosaic- <i>local</i>	\$50.00
235430	01	Contractors – specialty trade – tile, marble, terrazzo & mosaic- <i>non-local</i>	\$100.00
235510	00	Contractors – specialty trade – carpentry contractors- <i>local</i>	\$50.00
235510	01	Contractors – specialty trade – carpentry contractors- <i>non-local</i>	\$100.00
235520	00	Contractors – specialty trade – floor coverings/all types- <i>local</i>	\$50.00
235520	01	Contractors – specialty trade – floor coverings/all types- <i>non-local</i>	\$100.00
235610	00	Contractors – specialty trade – roofing, siding & sheet metal- <i>local</i>	\$50.00
235610	01	Contractors – specialty trade – roofing, siding & sheet metal- <i>non-local</i>	\$100.00
235710	00	Contractors – specialty trade – concrete contractors- <i>local</i>	\$50.00
235710	01	Contractors – specialty trade – concrete contractors- <i>non-local</i>	\$100.00
235810	00	Contractors – specialty trade – water well drilling & irrigation- <i>local</i>	\$50.00
235810	01	Contractors – specialty trade – water well drilling & irrigation- <i>non-local</i>	\$100.00
235910	00	Contractors - specialty trade – structural steel erection- <i>local</i>	\$50.00
235910	01	Contractors - specialty trade – structural steel erection- <i>non-local</i>	\$100.00

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235920	00	Contractors – specialty trade – glass and glazing contractors- <i>local</i>	\$50.00
235920	01	Contractors – specialty trade – glass and glazing contractors- <i>non-local</i>	\$100.00
235930	00	Contractors – specialty trade – excavation and site development- <i>local</i>	\$50.00
235930	01	Contractors – specialty trade – excavation and site development- <i>non-local</i>	\$100.00
235940	00	Contractors – specialty trade – wrecking and demolition- <i>local</i>	\$50.00
235940	01	Contractors – specialty trade – wrecking and demolition- <i>non-local</i>	\$100.00
235950	00	Contractors – specialty trade – building equipment & mechanical install- <i>local</i>	\$50.00
235950	01	Contractors – specialty trade – building equipment & mechanical install- <i>non-local</i>	\$100.00
235990	00	Contractors – specialty trades contractors – non-general & non-heavy,	\$113.00
235991	00	Contractors – specialty trades contractors – itinerant not local	\$500.00
311991	00	Food mfg. – meat, seafood, grain, fruit, dairy, animal, poultry processing	\$50.00
312100	00	Beverage mfg – all types of soft drinks, bottled water breweries, ice,	\$100.00
312121	00	Beer – off premise – state regulated through ABC	DRY N/A
312122	00	Beer – on premise – state regulated through ABC	DRY N/A
312131	00	Wine – state regulated through ABC	DRY N/A
312132	00	Beer & Wine – wholesale distributor	DRY N/A
312141	00	Alcohol – state regulated through ABC	DRY N/A
313112	00	Textile mfg. – fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$100.00
314129	00	Other mfg – mill operations not covered in 313, rugs, linen, curtains	\$100.00
315999	00	Apparel mfg – women, men, children, hosiery, outerwear, accessories	\$50.00
316993	00	Leather mfg – shoes, luggage, handbag, related products, all footwear	\$100.00
321999	00	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	\$32.00
322229	00	Paper Mfg – pulp, papers, and converted products, stationary, tubes, cores	\$100.00
323112	00	Printing – screen, quick, digit6al, books, lithographic, handbills, comm.	\$50.00
324199	00	Petroleum and coil mfg – asphalt, grease, roofing, paving products	\$50.00
325998	00	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, resin, plastic	\$50.00
326291	00	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	\$50.00
327331	00	Nonmetallic mfg – glass, cement, lime, pottery, ceramic, brick, tile.	\$50.00
331528	00	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	\$50.00
332999	00	Metal fabrication – cutlery, structural, ornamental, machine shops	\$50.00
333990	00	Machinery mfg – office machinery, industrial, engines, farm, HVAC,	\$50.00
334419	00	Computer & electronic mfg – audio, video, circuit boards, peripherals,	\$50.00
335211	00	Appliance mfg – small appliance, lighting, electrical, battery, freezer	\$50.00
336112	00	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship	\$100.00
337129	00	Furniture mfg – cabinets, office, household, beds, medical, kitchen	\$50.00
339999	00	Miscellaneous mfg – specialty mfg not defined in separate categories	\$150.00
421990	00	Wholesale trade – durable, vehicle, machinery, equipment, furniture	\$50.00
422720	00	Wholesale trade – wholesale gasoline distributor	\$90.00
422990	00	Wholesale trade – non-durable, paper, apparel, grocery, beverages, dairy,	\$50.00
441310	00	Motor vehicle & parts – auto, motorcycles, boats, parts, accessories,	\$50.00
441311	00	Motor vehicles – new and/or used – dealerships and lots	\$50.00
442290	00	Furniture – furniture, home furnishings, stores, floor coverings, window,	\$75.00
443112	00	Electronic & appliance store – household, radio, television, computers,	\$50.00
444130	00	Building materials – hardware, paint, home center, wallpaper, nursery,	\$100.00

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445120	00	Food & beverage stores – grocery, convenience store, markets	\$100.00
445310	00	Package Stores – selling beer, wine and liquor plus general mdse	N/A
446199	00	Health care stores – drug, pharmacy, cosmetic, optical, health food	\$50.00
447110	00	Gasoline Retail – selling gasoline with or without convenience stores	\$90.00
448190	00	Clothing & accessories – men, women, children, infant, shoe, jewelry	\$50.00
451120	00	Sporting goods & hobbies – toy, fish, gun, books, games	\$50.00
452110	00	General merchandise stores – department, warehouse clubs, superstores,	\$50.00
453310	00	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	\$50.00
453998	00	Miscellaneous Retailers – florist, gift, novelty, pet, art, tobacco, used mdse	\$50.00
454390	00	Non-store retailers – vending machine operators, direct selling, mail order	\$50.00
454391	00	Non-Store Retailer – peddlers license / local peddler	\$100.00
454392	00	Non-Store Retailer –peddlers license / itinerant peddler	\$500.00
481111	00	Air transportation – airline tickets, shipping, freight, charters service	\$50.00
482110	00	Rail transportation – transportation, ticket offices, state regulated 11-51-124 based on population	\$25.00 per state
483212	00	Water transportation – coastal, freight forwarders, inland, passenger	\$50.00
484122	00	Truck transportation – local, long-distance, freight, moving, and storage	\$50.00
484230	00	Truck transportation – terminal – state regulated 37-3-33 based on population	\$25.00 per state
485113	00	Passenger transportation – charter and other vehicle transit services	\$50.00
485114	00	Passenger transportation – bus terminals state regulated 37-3-33 based on population	\$25.00 per state
485320	00	Passenger transportation – taxi cabs, limousine service, buggy, charters	1 st car = \$50 \$25 each addl
485321	00	Passenger transportation – number of taxis, cabs, limousines, or buggy's	1 st car = \$50 \$25 each addl
487990	00	Sightseeing – scenic and sightseeing, land, air, water, special trans	\$50.00
492210	00	Couriers – couriers and local messengers, services, local delivery services	\$50.00
493110	00	Warehousing and storage – distribution, household, refrigerated, special	\$57.00
511190	00	Publishing industries – newspaper, book, periodical, databases, software	\$50.00
512131	00	Motion pictures – theatres, videos, recording, drive-ins, sound studios	\$50.00
513100	00	Broadcasting – radio and television stations	\$50.00
513310	00	Telecommunications – telephone local per 11-51-128 based on population	\$30.00 per state
513320	00	Telecommunications – telephone long distance per 11-51-128 based on population	\$8.00 per state
513322	00	Telecommunications – cellular and other wireless, paging.	\$57.00
513330	00	Telecommunications – resellers of service	\$50.00
514190	00	Information services – all types of information services	\$50.00
521110	00	Bank Main Office – not branch location or ATM per state 11-51-130	\$125.00
521111	00	Bank Branch or ATM – not main office of bank per state 11-51-130	\$10.00
522120	00	Savings and Loans – not branch location or ATM per state 11-51-130	\$125.00
522121	00	S & L Branch or ATM – not main office of S & L per state 11-51-130	\$10.00
522298	00	Pawn Shop – whether title pawn or merchandise	\$50.00
522390	00	Credit services – companies and activities related to credit and mediation	\$100.00
523999	00	Securities, commodity – brokerage, portfolio, investment, other	\$50.00
524126	00	Insurance Company – casualty, fire, and/or marine premiums 11-51-120/123	4% of gross receipts

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524128	00	Insurance Company – health, allied and all other premiums 11-51-120/123	\$10 + 1% of gross receipts
524292	00	Agent Office – administration of third parties, pension funds, annuities, etc	\$50.00
525990	00	Funds, trusts, other financial agencies – agents, agencies, investments,	\$50.00
531390	00	Real estate – offices, agents, brokers, management, appraisers.	\$57.00
532490	00	Rental and leasing – auto, truck, trailer, RV, all tangible property,	\$50.00
532230	00	Rental and leasing – movie and video rental	\$50.00
541110	00	Attorney/Lawyers – individual and/or firm professional license	\$50.00
541211	00	Account/CPAs – individual and/or firm professional license	\$50.00
541310	00	Architect – individual and/or firm professional license	\$50.00
541330	00	Engineer – individual and/or firm professional license	\$50.00
541360	00	Surveyor – individual and/or firm professional license	\$57.00
541511	00	Computer Programmer – individual and/or professional firm license	\$50.00
541940	00	Veterinarian – individual and/or firm professional license	\$34.00
541990	00	Professional Services Not Elsewhere Classified – scientific, technical,	\$50.00
551110	00	Management companies – offices, enterprises, regional, corporate	\$50.00
561439	00	Administrative Services – answering, employment, office, sec., travel	\$50.00
561710	00	Exterminating services – exterminating company and its services	\$50.00
561720	00	Janitorial firm – janitorial cleaning services – individual or firm	\$50.00
562998	00	Waste management – companies, trucks, septic tanks, landfill, services	\$50.00
611699	00	Educational services – technical, computer, sports, services, business,	\$57.00
621111	00	Physician – individual and/or firm professional license	\$50.00
621200	00	Dentist – individual and/or firm professional	\$50.00
621310	00	Chiropractor – individual and/or firm professional license	\$50.00
621320	00	Optometrist – individual and/or firm professional license	\$50.00
621491	00	HMO – medical centers and services	\$50.00
621498	00	Outpatient Care Centers – all other types of services	\$50.00
621910	00	Ambulance – ambulance company and/or services	\$50.00
622110	00	Hospitals – surgical, substance abuse, psychiatric, general care, special,	\$100.00
623110	00	Nursing care – residential care facility, day care, assisted living	\$50.00
623312	00	Nursing Home – care for elderly and continuing care facility	\$50.00
624229	00	Social assistance – shelters, vocational, child care, abuse, emergency	\$50.00
711219	00	Arts and sports – dance, musical, teams, tracks, promoters, agents	\$50.00
711310	00	Special Events – promoter or activity – see schedule for rates	L
712190	00	Museums – museums and historical sites, zoos, botanical gardens, parks	\$50.00
713990	00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	\$50.00
721110	00	Accommodations – hotels, motels and similar facilities	\$100.00
721191	00	Accommodations – bed and breakfast inns and services	\$100.00
721214	00	Accommodations – trailer parks, RV parks, and travel parks	\$50.00
721310	00	Accommodations – rooming houses and boarding houses	\$50.00
722110	00	Restaurant – full service restaurant facility	\$50.00
722211	00	Restaurant – limited facility or service	\$50.00
722320	00	Caterers – and/or mobile food services	\$50.00
722410	00	Drinking Establishment – club, lounge, bar or other	DRY N/A
811118	00	Repairs and maintenance – auto, paint/body, carwash, other vehicular	\$50.00
811219	00	Repairs and maintenance – all electronic equipment	\$50.00

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811412	00	Repairs and maintenance – all appliances, home & garden equipment	\$50.00
812199	00	Personal Services – hair, skin, barber, beautician, diet, nail, tanning	\$30.00
812990	00	Fortune Teller – or Clairvoyant – individual reader license	M
910001	00	Category for number of – vending machines for all types vending	\$12.00 each machine
910002	00	Category for number of – pool tables	1 st table =\$100 \$25 each addl table
910003	00	Category for number of – amusement devices and/or games	First 10 devices-\$25 \$10 each addl
910004	00	Category for number of – buses, taxis, trucks, or other equipment	Q
910005	00	Category for number of – employees as a basis for calculating license	N/A
910006	00	Category for number of – square feet used for calculating license amount	N/A
999111	00	Unclassified miscellaneous business services not elsewhere classified	\$50.00
999222	00	Unclassified miscellaneous personal services not elsewhere classified	\$50.00
541921	00	Photographer – studios, portrait, commercial, services	\$50.00
999999	00	Delivery	See Section 21

Schedule “L” – Special Events Licenses –

711310 – Special Events (promoter or activity)

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 or Clairvoyant (individual reader license)

812990 – Fortune Tellers or Clairvoyant

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 “Q” – Buses, Trucks & other equipment

910004 – Category for number of buses, trucks or other equipment

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

SECTION 21. 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.

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- (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 vehicle's 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 (\$75,000.00) during a 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.
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- (a) 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 (\$75,000.00) limitation described in the preceding section if the taxpayer also during the same license year sells and deliveries into the taxing jurisdiction using a delivery vehicle other than a common carrier.
 - (b) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
 - (c) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
 - (d) 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.