

**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.

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

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

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

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

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