

City of Lipscomb (9464)
Business License Fee Schedule
including General Information/FAQs



**Thank you for doing business in
the City of Lipscomb.**

All businesses operating in the city limits or police jurisdiction of the City of Lipscomb 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 bizlicensesupport@revds.com.
- To remit payment by form: Complete the Business License Application located [here](#). 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 RDS, Business License Department, P.O. Box 830900, Birmingham, AL 35283-0900. Be sure to enclose any required certifications with your payment.

Click on the following (or scroll to the bottom of the document) to see more information on the following topics:

- ✚ [Calculation](#)
- ✚ [Certification](#)
- ✚ [Gross Receipts, Definition of](#)
- ✚ [Location Specific, Definition](#)
- ✚ [New Business Information](#)
- ✚ [Police Jurisdiction \(PJ\), Definition and Rate of](#)
- ✚ [Penalty and Interest, Rate of](#)
- ✚ [Posting of License](#)
- ✚ [Transfer of License information](#)
- ✚ [Type of License](#)
- ✚ [Zoning](#)

File online:

<https://rds.bizlicenseonline.com/>

- Free • Fast • Secure • Step-by-Step•

**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:

- 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.
- 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.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

Customer Service

Toll Free Phone: 800.556.7274
Toll Free Fax: 844.528.6529
Se habla español.

Email: bizlicensesupport@revds.com
Website: www.revds.com

Remit to address:
RDS-Business License Department
PO Box 830900
Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
721.00	Gross	Accommodations - hotel, travel, bed- and- breakfast, rooming houses, motel	AA
926.00	Gross	Administration of Economic Programs	AA
924.00	Gross	Administration of Environmental Quality Programs	AA
925.00	Gross	Administration of Housing, Urban, Commercial	AA
923.00	Gross	Administration of Human Resource Programs	AA
561.00	Gross	Administrative and Support Services - office, employment, answering, travel (where not state regulated)	AA
481.00	Gross	Air Transportation - airline tickets, shipping, freight, charters (where not state regulated)	AA
312.04	Flat	Alcohol - Beer On/Off Premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312.05	Flat	Alcohol - Beer Off Premise Only Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312.06	Flat	Alcohol - Table Wine On/Off Premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312.07	Flat	Alcohol - Table Wine Off Premise Only Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312.10	Flat	Alcohol – Lounge Retail Liquor Class I Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must Purchase 312.04 and 312.06	\$650.00
312.11	Flat	Alcohol – Package Store Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must Purchase 312.05 and 312.07	\$650.00
312.02	Flat	Alcohol – Restaurant Retail Liquor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must Purchase 312.04 and 312.06	\$650.00
312.32	Flat	Alcohol – Club Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must Purchase 312.04 and 312.06	\$650.00
312110.00	Flat	Alcohol – Wholesale Table Wine & Beer Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
312111.00	Flat	Alcohol – Wholesale Beer Only Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
312112.00	Flat	Alcohol – Wholesale Wine Only Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
621.00	Gross	Ambulatory Health Care Services - mental, outpatient HMO, diagnostic, blood, dialysis, other	AA
713.00	Gross	Amusement, Gambling and Related - recreation, theme, arcade, golf, marinas, fitness	AD
112.00	Gross	Animal Production - dairy, cattle, ranching, sheep, chicken	AA
315.00	Gross	Apparel Manufacturing - hosiery, men, women, children, lingerie	AA
541.01	Gross	Attorney Must Provide Board Certification: Alabama State Bar	AC
541.06	Gross	Bail Bondsmen	AC
522.01	Flat	Bank Branch or ATM	U
522.02	Flat	Bank Main Branch	U
812.01	Gross	Barber, Beauty Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	AA
312.00	Gross	Beverage and Tobacco Products Manufacturing - soft drink, bottled water, breweries, ice (where not state regulated)	AA
515.00	Gross	Broadcasting (except Internet) - broadcasting and radio, television (where not state regulated)	AA
444.00	Gross	Building Materials and Gardening Equipment Dealers - hardware, paint home center, wallpaper, nursery	AA
910.02	Unit	Category for Amusement Devices Must also purchase 910.99 Must provide number of amusement devices	P
940.00	Unit	Category for Buses, Trucks & Other Equipment Must provide number of buses, trucks or other equipment	Q
920.00	Unit	Category for Employees: Employees as in number of employees used in license calculation Must provide number of employees	R
910.01	Unit	Category for Pool Tables Must also purchase 910.99 Must provide number of pool tables	O
930.00	Unit	Category for Square Feet - used for warehousing, large buildings and other types Must provide amount of square footage	S
910.00	Unit	Category for Vending Machines Must also purchase 910.99 Must provide number of vending machines	N
325.00	Gross	Chemical Manufacturing - wood, fertilizer, pesticide, paint, soap, other	AA
454391.01	Flat	Christmas Trees	\$125.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
448.00	Gross	Clothing and Accessories Stores - men's, women's, children, infants, shoe, jewelry, luggage	AA
334.00	Gross	Computer and Electronic Product Manufacturing - peripherals, audio, video, circuit boards	AA
236.00	Gross	Contractor - Building, Developing and General - residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	AA
238.00	Gross	Contractors - construction, all other special trades	AB
238.04	Gross	Contractors - Electrical Must Provide Board Certification: Alabama Electrical Contractors Board	AB
238.01	Gross	Contractors - Fencing & Roofing	AB
238.03	Gross	Contractors - HVAC & refrigeration Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	AB
238.02	Gross	Contractors - Plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	AB
492.00	Gross	Couriers and Messengers - delivery	AA
522.00	Gross	Credit Intermediation and Related Activities - credit companies and activities related to credit and mediation of credit (where not state regulated)	A
111.00	Gross	Crop Production - agriculture, farming, nursery, fruit, growers	AA
999999.00	Gross	Delivery - Business Located Inside City Limits	V
999999.01	Gross	Delivery - Business Located Outside City Limits	V
541.03	Gross	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	AC
541.02	Gross	Doctor Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	AC
611.00	Gross	Educational Services - business, secretarial, computer, technical, sports, other (where not state regulated)	AA
335.00	Gross	Electrical Equipment Appliance Component Manufacturing - lighting, small appliance, battery, other	AA
443.00	Gross	Electronics and Appliance Stores - household, radio, television, computers	AA
541.04	Gross	Engineer Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	AC
332.00	Gross	Fabricated Metal Product Manufacturing - cutlery, structural, ornamental, wire, machine shops	AA
454391.00	Flat	Fireworks	\$500.00

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
114.00	Gross	Fishing, Hunting and Trapping - fishing, hunting, supplies and equipment	AA
445.00	Gross	Food & Beverage Stores - grocery, convenience, markets, liquor, beer (where not state regulated) <i>May require additional schedules for alcohol, etc.</i>	AD
311.00	Gross	Food Manufacturing - animal, grain, fruit, dairy, meat, seafood	AA
722.00	Gross	Food Services and Drinking Places - restaurant, caterers, bar, lounge, club <i>Must Provide Board Certification: Department of Health Permit May require additional schedules for alcohol, etc.</i>	AC
113.00	Gross	Forestry and Logging - forestry, logging, timber operations	AA
899.99	Flat	Fortune Teller	M
525.00	Gross	Funds, Trusts, Other Financial Vehicles - funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corporation	AA
812.02	Gross	Funeral Services <i>Must Provide Board Certification: Board of Funeral Services</i>	AA
442.00	Gross	Furniture and Home Furnishing Stores - home, floor, furnishings, window, special products	AA
337.00	Gross	Furniture and Related Products Manufacturing	AA
447.00	Gross	Gasoline Stations - filling stations (with or without convenience stores)	AA
452.00	Gross	General Merchandise - department stores, warehouse clubs, superstores	AB
910.99	Gross	Gross for Category for Vending Machines, Pool Tables, or Amusement Devices. <i>Must also purchase 910.00, 910.01 or 910.02</i>	AA
446.00	Gross	Health and Personal Care Stores - cosmetic, optical, health food	AC
446.01	Gross	Health and Personal Care Stores - drug/pharmacy <i>Must Provide Board Certification: Pharmacy Board</i>	AC
237.00	Gross	Heavy Construction - heavy construction, highway, bridge, street <i>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</i>	AC
622.00	Gross	Hospitals - surgical, substance abuse, psychiatric, specialty	AA
454391.02	Flat	Ice Cream Truck	\$125.00
519.00	Gross	Information Services and Data Processing - providing, storing, processing, and providing access to information	AA
524.00	State Law	Insurance - Fire and Marine	State Regulated
524.01	State Law	Insurance - Other	State Regulated
516.00	Gross	Internet Publishing and Broadcasting - publications or broadcasting for Internet only (where not state regulated)	3% of Gross

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
561.01	Gross	Landscaping	AA
316.00	Gross	Leather and Allied Product Manufacturing - shoes, luggage, handbag, related products	AA
541.07	Gross	Locksmith Must Provide Board Certification: Alabama Electronic Security Board of Licensure	AC
333.00	Gross	Machinery Manufacturing - farm, HVAC, office, industrial, engine, other	AA
551.00	Gross	Management of Companies and Enterprises - offices, regional, corporate	AC
212.00	Gross	Mining - (except oil and gas) mining activities (where not state regulated)	8/10 of 1% (.008) of Gross Receipts
339.00	Gross	Miscellaneous Manufacturing - medical, dental, jewelry, sporting goods, toys, signs, all other	AA
453.00	Gross	Miscellaneous Store Retailers - florist, gift, novelty, used, pets, art, tobacco	AA
512.00	Gross	Motion Picture and Sound Recording Industry - motion pictures and videos theatres, recording, studios, drive- in	AA
441.00	Gross	Motor Vehicle Dealer - motor vehicles, automobiles, motorcycles, boats Must Provide Board Certification: Revenue Department - Regulatory License	AA
441.01	Gross	Motor Vehicle Parts Dealer - parts, accessories	AA
712.00	Gross	Museums, Historical Sites and Similar - zoos, botanical gardens, parks, special sites	AA
812.03	Gross	Nail Must Provide Board Certification: Department of Health Permit	AA
928.00	Gross	National Security and International Affairs	AA
454.00	Gross	Non-Store Retailers - electronic shopping, mail order, vending, direct selling	AA
327.00	Gross	Nonmetallic Mineral Product Manufacturing - clay, glass, cement, lime, gypsum, other	AA
623.00	Gross	Nursing and Residential Care Facilities - elderly, day care, assisted living	AA
211.00	Gross	Oil and Gas Extraction - oil, gas extraction, natural gas, crude (State Regulated) 40- 20- 2(c)	40- 20- 2(c)
322.00	Gross	Paper Manufacturing - pulp, paper, converted products	AA
454.01	Flat	Peddlers - Annual	\$200.00
454.02	Unit	Peddlers - Daily Must provide number of days	
454.04	Unit	Peddlers - Monthly Must provide number of months	
454.03	Unit	Peddlers - Weekly Must provide number of weeks	

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
711.00	Gross	Performing Arts and Spectator Sports - Arts and sports, dance, musical, spectator, teams, tracks, promoters, agents	AC
812.00	Gross	Personal and Laundry Services - personal services, skin, diet	AA
324.00	Gross	Petroleum and Coal Products Manufacturing	AA
326.00	Gross	Plastic & Rubber Product Manufacturing - plastic and tire manufacture, pipe, hoses, belts, bottle, sheet, foam	AA
331.00	Gross	Primary Metal Manufacturing - iron, steel, aluminum, copper, other nonferrous	AA
323.00	Gross	Printing and Related Support Activities - printing, lithographic, screen, quick, digital, books, handbills	AA
541.00	Gross	Professions, Scientific, Technical Services - other	AC
511.00	Gross	Publishing Industries (except internet) - newspapers, periodicals, databases, software	AA
482.00	State Law	Rail Transportation - ticket offices, short line, freight (State Regulated) 11- 51- 124	11- 51- 124
482.01	Flat	Rail Transportation - ticket offices, short line, freight (where not state regulated)	\$200.00
531.00	Gross	Real Estate - offices, agents, brokers, developers (where not state regulated)	AA
532.00	Gross	Rental and Leasing Services - auto, truck, equipment, tangible property	AA
811.00	Gross	Repair and Maintenance - automotive, electronic, commercial, residential, other	AA
522.03	Flat	Savings & Loan Branch or ATM	U
522.04	Flat	Savings & Loan Main Branch	U
487.00	Gross	Scenic and Sightseeing Transportation - land, water, air, special	AA
523.00	Gross	Securities, Commodity Other Financial Vehicles	A
624.01	Gross	Social Assistance - child services Must Provide Board Certification: Department of Human Resources	AA
624.00	Gross	Social Assistance - shelters, vocational, emergency (where not state regulated)	AA
927.00	Gross	Space, Research, and Technology	AA
451.00	Gross	Sporting Goods, Hobby, Book, Music - toy, fish, gun, music, books	AA
115.00	Gross	Support for Agriculture and Forestry - cotton ginning, farm management, post- harvest activities	AA
213.00	Gross	Support for Mining Activities - support activities for oil and gas wells (where not state regulated)	C
812.04	Gross	Tanning Salon	AA
517.00	State Law	Telecommunications local - providing, access to facilities for voice, data, text, sound and/or video (where not state regulated)	K

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
517.00	State Law	Telecommunications long distance - providing, access to facilities for voice, data, text, sound and/or video (where not state regulated)	K
517.00	State Law	Telecommunications Tower Owners - providing, access to facilities for voice, data, text, sound and/or video (where not state regulated)	K
313.00	Gross	Textile Mills - fabric, yarn, carpet, canvas, rope, twine	AA
314.00	Gross	Textile Product Mills - other mill operations not covered in 313	AA
485.01	Units	Transit and Ground Passenger Transportation - bus, taxi, limousine, charter, buggy (where not state regulated) Must purchase 485.00	J
485.00	Gross	Transit and Ground Passenger Transportation - bus, taxi, limousine, charter, buggy (where not state regulated) Must purchase 485.01	B
336.00	Gross	Transportation Equipment Manufacturing - auto, truck, trailer, motor home, ship, boat, motorcycle	AA
484.00	Gross	Truck Transportation - terminal, local, long- distance, freight (where not state regulated)	AB
999.00	Gross	Unclassified General Category Establishments (where not state regulated)	AA
221.00	Gross	Utilities - utilities, gas, electric, water, sewage, steam (State Regulated) 11- 51- 129	3% (.03) of Gross Receipts
541.05	Gross	Veterinarian Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	AC
493.00	Gross	Warehousing and Storage - household, refrigerated, distribution, special	AA
562.00	Gross	Waste Management and Remediation Services - landfill, septic tank, companies, trucks (where not state regulated)	AA
483.00	Gross	Water Transportation - coastal, freight, inland, passenger, forwarders (where not state regulated)	AA
421.00	Gross	Wholesale Trade, Durable Goods - durable - motor vehicle, home furniture, machinery, equipment	AA
422.00	Gross	Wholesale Trade, Non- Durable Goods - nondurable - paper, apparel, grocery, dairy, farm, beverages	AA
321.00	Gross	Wood Products Manufacturing - sawmills, wood, preservation, veneer, trusses, millwork	AA

Schedule "A"

Gross Receipts Range	FEE:
\$0.00 - \$99,999.99	\$200.00
\$100,000.00 - \$199,999.99	\$346.00 + \$2.72 per M in excess of \$100,000.00
\$200,000.00 - \$299,999.99	\$618.00 + \$2.35 per M in excess of \$200,000.00
\$300,000.00 - \$399,999.99	\$853.00 + \$2.21 per M in excess of \$300,000.00
\$400,000.00 - \$499,999.99	\$1,074.00 + \$2.16 per M in excess of \$400,000.00
\$500,000.00 - \$599,999.99	\$1,290.00 + \$2.11 per M in excess of \$500,000.00
\$600,000.00 - \$699,999.99	\$1,501.00 + \$2.05 per M in excess of \$600,000.00
\$700,000.00 - \$799,999.99	\$1,706.00 + \$2.00 per M in excess of \$700,000.00
\$800,000.00 - \$899,999.99	\$1,906.00 + \$1.95 per M in excess of \$800,000.00
\$900,000.00 - \$999,999.99	\$2,101.00 + \$1.89 per M in excess of \$900,000.00
\$1,000,000.00 - \$1,099,999.99	\$2,290.00 + \$1.84 per M in excess of \$1,000,000.00
\$1,100,000.00 - \$1,199,999.99	\$2,274.00 + \$1.79 per M in excess of \$1,100,000.00
\$1,200,000.00 - \$1,299,999.99	\$2,653.00 + \$1.73 per M in excess of \$1,200,000.00
\$1,300,000.00 - \$1,399,999.99	\$2,826.00 + \$1.68 per M in excess of \$1,300,000.00
\$1,400,000.00 - \$1,499,999.99	\$2,994.00 + \$1.63 per M in excess of \$1,400,000.00
\$1,500,000.00 - \$1,999,999.99	\$3,157.00 + \$1.60 per M in excess of \$1,500,000.00
\$2,000,000.00 - \$2,499,999.99	\$3,957.00 + \$1.57 per M in excess of \$2,000,000.00
\$2,500,000.00 - \$2,999,999.99	\$4,742.00 + \$1.55 per M in excess of \$2,500,000.00
\$3,000,000.00 - \$3,499,999.99	\$5,517.00 + \$1.49 per M in excess of \$3,000,000.00
\$3,500,000.00 - \$3,999,999.99	\$6,262.00 + \$1.44 per M in excess of \$3,500,000.00
\$4,000,000.00 - \$4,999,999.99	\$6,982.00 + \$1.39 per M in excess of \$4,000,000.00
\$5,000,000.00 - \$5,999,999.99	\$8,372.00 + \$1.33 per M in excess of \$5,000,000.00
\$6,000,000.00 - \$7,999,999.99	\$9,702.00 + \$1.28 per M in excess of \$6,000,000.00
\$8,000,000.00 - \$10,999,999.99	\$12,262.00 + \$1.23 per M in excess of \$8,000,000.00
\$11,000,000.00 - \$13,999,999.99	\$15,952.00 + \$1.17 per M in excess of \$11,000,000.00
\$14,000,000.00 - \$57,999,999.99	\$19,462.00 + \$1.12 per M in excess of \$14,000,000.00
\$58,000,000.00 - \$91,999,999.99	\$68,742.00 + \$1.01 per M in excess of \$58,000,000.00
\$92,000,000.00 - \$.....	\$102,080.00 + \$0.80 per M in excess of \$92,000,000.00

Schedule "B"

Gross Receipts Range	FEE:
\$0.00 - \$99,999.99	\$200.00
\$100,000.00 - \$199,999.99	\$300.00 + \$2.41 per M in excess of \$100,000.00
\$200,000.00 - \$299,999.99	\$541.00 + \$2.05 per M in excess of \$200,000.00
\$300,000.00 - \$399,999.99	\$746.00 + \$1.94 per M in excess of \$300,000.00
\$400,000.00 - \$499,999.99	\$940.00 + \$1.89 per M in excess of \$400,000.00
\$500,000.00 - \$599,999.99	\$1,129.00 + \$1.84 per M in excess of \$500,000.00
\$600,000.00 - \$699,999.99	\$1,313.00 + \$1.80 per M in excess of \$600,000.00
\$700,000.00 - \$799,999.99	\$1,492.00 + \$1.75 per M in excess of \$700,000.00
\$800,000.00 - \$899,999.99	\$1,668.00 + \$1.70 per M in excess of \$800,000.00
\$900,000.00 - \$999,999.99	\$1,838.00 + \$1.66 per M in excess of \$900,000.00
\$1,000,000.00 - \$1,099,999.99	\$2,004.00 + \$1.61 per M in excess of \$1,000,000.00
\$1,100,000.00 - \$1,199,999.99	\$2,165.00 + \$1.56 per M in excess of \$1,100,000.00
\$1,200,000.00 - \$1,299,999.99	\$2,321.00 + \$1.52 per M in excess of \$1,200,000.00
\$1,300,000.00 - \$1,399,999.99	\$2,473.00 + \$1.47 per M in excess of \$1,300,000.00
\$1,400,000.00 - \$1,499,999.99	\$2,620.00 + \$1.42 per M in excess of \$1,400,000.00
\$1,500,000.00 - \$1,999,999.99	\$2,762.00 + \$1.40 per M in excess of \$1,500,000.00
\$2,000,000.00 - \$2,499,999.99	\$3,462.00 + \$1.38 per M in excess of \$2,000,000.00
\$2,500,000.00 - \$2,999,999.99	\$4,152.00 + \$1.35 per M in excess of \$2,500,000.00
\$3,000,000.00 - \$3,499,999.99	\$4,827.00 + \$1.31 per M in excess of \$3,000,000.00
\$3,500,000.00 - \$3,999,999.99	\$5,482.00 + \$1.26 per M in excess of \$3,500,000.00
\$4,000,000.00 - \$4,999,999.99	\$6,112.00 + \$1.21 per M in excess of \$4,000,000.00
\$5,000,000.00 - \$5,999,999.99	\$7,322.00 + \$1.17 per M in excess of \$5,000,000.00
\$6,000,000.00 - \$7,999,999.99	\$8,492.00 + \$1.12 per M in excess of \$6,000,000.00
\$8,000,000.00 - \$10,999,999.99	\$10,732.00 + \$1.07 per M in excess of \$8,000,000.00
\$11,000,000.00 - \$13,999,999.99	\$13,942.00 + \$1.03 per M in excess of \$11,000,000.00
\$14,000,000.00 - \$57,999,999.99	\$17,032.00 + \$0.98 per M in excess of \$14,000,000.00
\$58,000,000.00 - \$91,999,999.99	\$60,152.00 + \$0.89 per M in excess of \$58,000,000.00
\$92,000,000.00 - \$.....	\$90,412.00 + \$0.70 per M in excess of \$92,000,000.00

SCHEDULE "C"

Gross Receipts Range	FEE:
\$0.00 - \$99,999.99	\$200.00
\$100,000.00 - \$199,999.99	\$259.00 + \$2.05 per M in excess of \$100,000.00
\$200,000.00 - \$299,999.99	\$464.00 + \$1.76 per M in excess of \$200,000.00
\$300,000.00 - \$399,999.99	\$640.00 + \$1.66 per M in excess of \$300,000.00
\$400,000.00 - \$499,999.99	\$806.00 + \$1.62 per M in excess of \$400,000.00
\$500,000.00 - \$599,999.99	\$968.00 + \$1.58 per M in excess of \$500,000.00
\$600,000.00 - \$699,999.99	\$1126.00 + \$1.54 per M in excess of \$600,000.00
\$700,000.00 - \$799,999.99	\$1280.00 + \$1.50 per M in excess of \$700,000.00
\$800,000.00 - \$899,999.99	\$1,430.00 + \$1.46 per M in excess of \$800,000.00
\$900,000.00 - \$999,999.99	\$1,576.00 + \$1.42 per M in excess of \$900,000.00
\$1,000,000.00 - \$1,099,999.99	\$1,718.00 + \$1.38 per M in excess of \$1,000,000.00
\$1,100,000.00 - \$1,199,999.99	\$1,856.00 + \$1.34 per M in excess of \$1,100,000.00
\$1,200,000.00 - \$1,299,999.99	\$1,990.00 + \$1.30 per M in excess of \$1,200,000.00
\$1,300,000.00 - \$1,399,999.99	\$2,120.00 + \$1.26 per M in excess of \$1,300,000.00
\$1,400,000.00 - \$1,499,999.99	\$2,246.00 + \$1.22 per M in excess of \$1,400,000.00
\$1,500,000.00 - \$1,999,999.99	\$2,368.00 + \$1.20 per M in excess of \$1,500,000.00
\$2,000,000.00 - \$2,499,999.99	\$2,968.00 + \$1.18 per M in excess of \$2,000,000.00
\$2,500,000.00 - \$2,999,999.99	\$3,358.00 + \$1.16 per M in excess of \$2,500,000.00
\$3,000,000.00 - \$3,499,999.99	\$4,138.00 + \$1.12 per M in excess of \$3,000,000.00
\$3,500,000.00 - \$3,999,999.99	\$4,698.00 + \$1.08 per M in excess of \$3,500,000.00
\$4,000,000.00 - \$4,999,999.99	\$5,238.00 + \$1.04 per M in excess of \$4,000,000.00
\$5,000,000.00 - \$5,999,999.99	\$6,278.00 + \$1.00 per M in excess of \$5,000,000.00
\$6,000,000.00 - \$7,999,999.99	\$7,278.00 + \$0.96 per M in excess of \$6,000,000.00
\$8,000,000.00 - \$10,999,999.99	\$9,198.00 + \$0.92 per M in excess of \$8,000,000.00
\$11,000,000.00 - \$13,999,999.99	\$11,958.00 + \$0.88 per M in excess of \$11,000,000.00
\$14,000,000.00 - \$57,999,999.99	\$14,598.00 + \$0.84 per M in excess of \$14,000,000.00
\$58,000,000.00 - \$91,999,999.99	\$51,398.00 + \$0.76 per M in excess of \$58,000,000.00
\$92,000,000.00 - \$.....	\$77,398.00 + \$0.60 per M in excess of \$92,000,000.00

SCHEDULE "D"

Gross Receipts Range	FEE:
\$0.00 - \$99,999.99	\$200.00
\$100,000.00 - \$199,999.99	\$211.00 + \$1.72 per M in excess of \$100,000.00
\$200,000.00 - \$299,999.99	\$383.00 + \$1.47 per M in excess of \$200,000.00
\$300,000.00 - \$399,999.99	\$530.00 + \$1.38 per M in excess of \$300,000.00
\$400,000.00 - \$499,999.99	\$668.00 + \$1.35 per M in excess of \$400,000.00
\$500,000.00 - \$599,999.99	\$803.00 + \$1.32 per M in excess of \$500,000.00
\$600,000.00 - \$699,999.99	\$935.00 + \$1.28 per M in excess of \$600,000.00
\$700,000.00 - \$799,999.99	\$1,063.00 + \$1.25 per M in excess of \$700,000.00
\$800,000.00 - \$899,999.99	\$1,188.00 + \$1.22 per M in excess of \$800,000.00
\$900,000.00 - \$999,999.99	\$1,310.00 + \$1.18 per M in excess of \$900,000.00
\$1,000,000.00 - \$1,099,999.99	\$1,428.00 + \$1.15 per M in excess of \$1,000,000.00
\$1,100,000.00 - \$1,199,999.99	\$1,543.00 + \$1.12 per M in excess of \$1,100,000.00
\$1,200,000.00 - \$1,299,999.99	\$1,655.00 + \$1.08 per M in excess of \$1,200,000.00
\$1,300,000.00 - \$1,399,999.99	\$1,763.00 + \$1.05 per M in excess of \$1,300,000.00
\$1,400,000.00 - \$1,499,999.99	\$1,868.00 + \$1.02 per M in excess of \$1,400,000.00
\$1,500,000.00 - \$1,999,999.99	\$1,970.00 + \$1.00 per M in excess of \$1,500,000.00
\$2,000,000.00 - \$2,499,999.99	\$2,470.00 + \$0.98 per M in excess of \$2,000,000.00
\$2,500,000.00 - \$2,999,999.99	\$2,960.00 + \$0.97 per M in excess of \$2,500,000.00
\$3,000,000.00 - \$3,499,999.99	\$3,445.00 + \$0.93 per M in excess of \$3,000,000.00
\$3,500,000.00 - \$3,999,999.99	\$3,910.00 + \$0.90 per M in excess of \$3,500,000.00
\$4,000,000.00 - \$4,999,999.99	\$4,360.00 + \$0.87 per M in excess of \$4,000,000.00
\$5,000,000.00 - \$5,999,999.99	\$5,230.00 + \$0.83 per M in excess of \$5,000,000.00
\$6,000,000.00 - \$7,999,999.99	\$6,060.00 + \$0.80 per M in excess of \$6,000,000.00
\$8,000,000.00 - \$10,999,999.99	\$7,660.00 + \$0.77 per M in excess of \$8,000,000.00
\$11,000,000.00 - \$13,999,999.99	\$9,970.00 + \$0.73 per M in excess of \$11,000,000.00
\$14,000,000.00 - \$57,999,999.99	\$12,160.00 + \$0.70 per M in excess of \$14,000,000.00
\$58,000,000.00 - \$91,999,999.99	\$42,960.00 + \$0.63 per M in excess of \$58,000,000.00
\$92,000,000.00 - \$.....	\$64,380.00 + \$0.50 per M in excess of \$92,000,000.00

SCHEDULE "E"

Gross Receipts Range	FEE:
\$0.00 - \$99,999.99	\$200.00
\$100,000.00 - \$199,999.99	\$170.00 + \$1.33 per M in excess of \$100,000.00
\$200,000.00 - \$299,999.99	\$303.00 + \$1.17 per M in excess of \$200,000.00
\$300,000.00 - \$399,999.99	\$420.00 + \$1.11 per M in excess of \$300,000.00
\$400,000.00 - \$499,999.99	\$531.00 + \$1.08 per M in excess of \$400,000.00
\$500,000.00 - \$599,999.99	\$639.00 + \$1.05 per M in excess of \$500,000.00
\$600,000.00 - \$699,999.99	\$744.00 + \$1.03 per M in excess of \$600,000.00
\$700,000.00 - \$799,999.99	\$847.00 + \$1.00 per M in excess of \$700,000.00
\$800,000.00 - \$899,999.99	\$947.00 + \$0.97 per M in excess of \$800,000.00
\$900,000.00 - \$999,999.99	\$1,044.00 + \$0.95 per M in excess of \$900,000.00
\$1,000,000.00 - \$1,099,999.99	\$1,139.00 + \$0.92 per M in excess of \$1,000,000.00
\$1,100,000.00 - \$1,199,999.99	\$1,231.00 + \$0.89 per M in excess of \$1,100,000.00
\$1,200,000.00 - \$1,299,999.99	\$1,320.00 + \$0.87 per M in excess of \$1,200,000.00
\$1,300,000.00 - \$1,399,999.99	\$1,407.00 + \$0.84 per M in excess of \$1,300,000.00
\$1,400,000.00 - \$1,499,999.99	\$1,491.00 + \$0.81 per M in excess of \$1,400,000.00
\$1,500,000.00 - \$1,999,999.99	\$1,572.00 + \$0.80 per M in excess of \$1,500,000.00
\$2,000,000.00 - \$2,499,999.99	\$1,972.00 + \$0.79 per M in excess of \$2,000,000.00
\$2,500,000.00 - \$2,999,999.99	\$2,367.00 + \$0.77 per M in excess of \$2,500,000.00
\$3,000,000.00 - \$3,499,999.99	\$2,302.00 + \$0.75 per M in excess of \$3,000,000.00
\$3,500,000.00 - \$3,999,999.99	\$3,127.00 + \$0.72 per M in excess of \$3,500,000.00
\$4,000,000.00 - \$4,999,999.99	\$3,487.00 + \$0.69 per M in excess of \$4,000,000.00
\$5,000,000.00 - \$5,999,999.99	\$4,177.00 + \$0.67 per M in excess of \$5,000,000.00
\$6,000,000.00 - \$7,999,999.99	\$4,847.00 + \$0.64 per M in excess of \$6,000,000.00
\$8,000,000.00 - \$10,999,999.99	\$6,127.00 + \$0.61 per M in excess of \$8,000,000.00
\$11,000,000.00 - \$13,999,999.99	\$7,957.00 + \$0.59 per M in excess of \$11,000,000.00
\$14,000,000.00 - \$57,999,999.99	\$9,727.00 + \$0.56 per M in excess of \$14,000,000.00
\$58,000,000.00 - \$91,999,999.99	\$34,367.00 + \$0.51 per M in excess of \$58,000,000.00
\$92,000,000.00 - \$.....	\$51,707.00 + \$0.40 per M in excess of \$92,000,000.00

SCHEDULE "F"

Gross Receipts Range	FEE:
\$0.00 - \$99,999.99	\$200.00
\$100,000.00 - \$199,999.99	\$129.00 + \$1.03 per M in excess of \$100,000.00
\$200,000.00 - \$299,999.99	\$232.00 + \$0.88 per M in excess of \$200,000.00
\$300,000.00 - \$399,999.99	\$320.00 + \$0.83 per M in excess of \$300,000.00
\$400,000.00 - \$499,999.99	\$403.00 + \$0.81 per M in excess of \$400,000.00
\$500,000.00 - \$599,999.99	\$484.00 + \$0.79 per M in excess of \$500,000.00
\$600,000.00 - \$699,999.99	\$563.00 + \$0.77 per M in excess of \$600,000.00
\$700,000.00 - \$799,999.99	\$640.00 + \$0.75 per M in excess of \$700,000.00
\$800,000.00 - \$899,999.99	\$715.00 + \$0.73 per M in excess of \$800,000.00
\$900,000.00 - \$999,999.99	\$788.00 + \$0.71 per M in excess of \$900,000.00
\$1,000,000.00 - \$1,099,999.99	\$859.00 + \$0.69 per M in excess of \$1,000,000.00
\$1,100,000.00 - \$1,199,999.99	\$938.00 + \$0.67 per M in excess of \$1,100,000.00
\$1,200,000.00 - \$1,299,999.99	\$995.00 + \$0.65 per M in excess of \$1,200,000.00
\$1,300,000.00 - \$1,399,999.99	\$1,060.00 + \$0.63 per M in excess of \$1,300,000.00
\$1,400,000.00 - \$1,499,999.99	\$1,123.00 + \$0.61 per M in excess of \$1,400,000.00
\$1,500,000.00 - \$1,999,999.99	\$1,184.00 + \$0.60 per M in excess of \$1,500,000.00
\$2,000,000.00 - \$2,499,999.99	\$1,484.00 + \$0.59 per M in excess of \$2,000,000.00
\$2,500,000.00 - \$2,999,999.99	\$1,779.00 + \$0.58 per M in excess of \$2,500,000.00
\$3,000,000.00 - \$3,499,999.99	\$2,069.00 + \$0.56 per M in excess of \$3,000,000.00
\$3,500,000.00 - \$3,999,999.99	\$2,349.00 + \$0.54 per M in excess of \$3,500,000.00
\$4,000,000.00 - \$4,999,999.99	\$2,619.00 + \$0.52 per M in excess of \$4,000,000.00
\$5,000,000.00 - \$5,999,999.99	\$3,139.00 + \$0.50 per M in excess of \$5,000,000.00
\$6,000,000.00 - \$7,999,999.99	\$3,639.00 + \$0.48 per M in excess of \$6,000,000.00
\$8,000,000.00 - \$10,999,999.99	\$4,599.00 + \$0.46 per M in excess of \$8,000,000.00
\$11,000,000.00 - \$13,999,999.99	\$5,979.00 + \$0.44 per M in excess of \$11,000,000.00
\$14,000,000.00 - \$57,999,999.99	\$7,299.00 + \$0.42 per M in excess of \$14,000,000.00
\$58,000,000.00 - \$91,999,999.99	\$25,779.00 + \$0.38 per M in excess of \$58,000,000.00
\$92,000,000.00 - \$.....	\$38,699.00 + \$0.30 per M in excess of \$92,000,000.00

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)	312	\$75.00	
050 (Beer Off Premise Only)	312	\$50.00	
060 (Table Wine On/Off Premise)	312	\$75.00	
070 (Table Wine Off Premise Only)	312	\$75.00	
010 (Lounge Retail Liquor Class I)	312	\$75.00	All three codes are part of the package plus the business license code.
	312	\$650.00	
	312	\$75.00	
011 (Package Store Liquor Class II)	312	\$75.00	All three codes are part of the package plus the business license code.
	312	\$650.00	
	312	\$75.00	
020 (Restaurant Retail Liquor)	312	\$75.00	All three codes are part of the package plus the business license code.
	312	\$650.00	
	312	\$75.00	
032 (Club Liquor Class II)	312	\$75.00	All three codes are part of the package plus the business license code.
	312	\$650.00	
	313	75.00	
110 (Wholesale Table Wine & Beer)	312	\$375.00	Distributors License
Wholesale Beer Only	312	\$275.00	Distributors License
Wholesale Wine Only	312	\$275.00	Distributors License

Schedule "I" – Peddlers

Daily Rate	issued for single day sales activity	\$ 20.00
Weekly Rate	issued for week long sales activity	\$ 50.00
Monthly Rate	issued for month long sales activity	\$ 100.00
Yearly Rate	issued for annual sales activity	\$ 200.00

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:

1 taxi cab or limousine	\$ 100.00 per decal
All taxi cabs or limousines over 1	\$ 50.00 per decal

Schedule "K" - Telephones & Telecommunications

Telephone Companies local/long distance services Code of Alabama 11-51-128
Telecommunication Tower Owners 4% of gross receipts received previous year

Schedule "L" - Special Events Licenses (Excluding Schools and Churches)

[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	\$ 40.00 per decal
6 to 10 machines vending any type merchandise or product	\$ 20.00 per decal
All over 10 machines vending any type merchandise or product	\$ 10.00 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	\$ 100.00 per decal
All billiard or pool tables over 2	\$ 50.00 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	\$ 50.00 per decal
All machines over 10	\$ 20.00 per decal

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	\$ 100.00 per decal
From 3 to 5 buses, trucks or other equipment	\$ 50.00 per decal
Over 6 buses, trucks or other equipment	\$ 20.00 per decal

Schedule "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people	\$200.00
R-2	Where personnel are from 3 to 5 people	\$500.00
R-3	Where personnel are from 6 to 10 people	\$800.00
R-4	Where personnel are from 11 to 20 people	\$1,100.00
R-5	Where personnel are from 21 to 50 people	\$1,400.00
R-6	Where personnel are from 51 to 75 people	\$1,600.00
R-7	Where personnel are from 76 to 100 people	\$2,000.00
R-8	Personnel over 100 to be \$2,000.00 + \$50.00 per person over 100.	

Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet	\$200.00
S-2	From 5,000.01	to	10,000 Square Feet	\$400.00
S-3	From 10,000.01	to	20,000 Square Feet	\$600.00
S-4	From 20,000.01	to	30,000 Square Feet	\$800.00
S-5	From 30,000.01	to	40,000 Square Feet	\$1,000.00
S-6	From 40,000.01	to	50,000 Square Feet	\$1,200.00
S-7	From 50,000.01	to	60,000 Square Feet	\$1,400.00
S-8	From 60,000.01	to	70,000 Square Feet	\$1,600.00
S-9	From 70,000.01	to	80,000 Square Feet	\$1,800.00
S-10	From 80,000.01	to	90,000 Square Feet	\$2,000.00
S-11	From 90,000.01	to	100,000 Square Feet	\$2,400.00
S-16	From 100,000.01	up -	\$2,400.00 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	\$125.00
Savings & Loan ATM Location	\$10.00
Savings & Loan Branch Location	\$10.00
Savings & Loan Mail Office Facility	\$125.00

Schedule "V" - Delivery License

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

\$ 100.00

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).

Schedule "AA"

License Rate: \$200.00 for gross receipts of \$0.00 to \$20,000.00 PLUS 2/10 of 1% (0.002) of all gross receipts in excess of \$20,000.00.

Schedule "AB"

License Rate: \$250.00 for gross receipts of \$0.00 to \$20,000.00 PLUS 2/10 of 1% (0.002) of all gross receipts in excess of \$20,000.00.

Schedule "AC"

License Rate: \$300.00 for gross receipts of \$0.00 to \$20,000.00 PLUS 2/10 of 1% (0.002) of all gross receipts in excess of \$20,000.00.

Schedule "AD"

License Rate: \$400.00 for gross receipts of \$0.00 to \$20,000.00 PLUS 2/10 of 1% (0.002) of all gross receipts in excess of \$20,000.00.

Schedule "AE"

License Rate: \$200.00 for gross receipts of \$0.00 to \$20,000.00 PLUS 3% (0.03) of all gross receipts in excess of \$20,000.00.

Appendix

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, [please visit our website here](#). Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by RDS 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

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out-of-state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction, then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is 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 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 the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.

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 the 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 the municipality.

D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, 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 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 working 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 of 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 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 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. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500) for each offense, and/or imprisonment.

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 1% interest. An additional 15% penalty will be due March 2nd plus 1% interest 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 so to do.

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 RDS.

Website: www.revds.com

Email: bizlicensesupport@revds.com

Phone: 800.556.7274

Fax: 844.528.6529

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com/>.