

2008 LISMAN BUSINESS LICENSE FEE SCHEDULE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FEE OR CLASS</u>
111998	<b>Farming</b> – agriculture, crop production, nursery, fruit, growers,	A
112990	<b>Animals</b> – dairy, cattle, ranching, sheep, raising chickens, poultry	A
113110	<b>Forestry</b> – logging, forestry, timber track operations, timber mgt,	A
114119	<b>Fishing &amp; hunting</b> – hunting and trapping, finfish, shellfish, supplies,	A
115114	<b>Agriculture support</b> – cotton gins, farm mgt, post-harvest activities,	A
211111	<b>Oil and gas extraction</b> – natural gas liquid extraction, crude extraction,	A
212299	<b>Mining</b> - (except for oil and gas) all related mining activities,	A
213112	<b>Mining support services</b> – for oil and gas mining activities, oil/gas wells,	A
221122	<b>Utilities</b> – electric power or light company – state regulated	B
221210	<b>Utilities</b> – natural gas company – state regulated	B
221310	<b>Utilities</b> – water, sewage treatment, steam, and other	B
236220	<b>Contractors</b> – <u>general contractors</u> , comm. bldg, residential, subdivisions,	M
236221	<b>Contractors</b> – <u>general contractors</u> – itinerant not local	A
237990	<b>Contractors</b> – <u>heavy construction</u> , highway, bridge, street, water, sewer,	M
237991	<b>Contractors</b> – <u>heavy construction</u> – itinerant not local	A
238320	<b>Contractors</b> – <u>specialty trade</u> – plumbing, heating & air conditioning	A
238320.01	<b>Contractors</b> – <u>specialty trade</u> – painting and wall covering	A
238210	<b>Contractors</b> – <u>specialty trade</u> – electrical contractors	A
238140	<b>Contractors</b> – <u>specialty trade</u> – masonry and stone contractors	A
238310	<b>Contractors</b> – <u>specialty trade</u> – drywall, acoustical & insulation	A
235430	<b>Contractors</b> – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	A
238340	<b>Contractors</b> – <u>specialty trade</u> – carpentry contractors	A
238330	<b>Contractors</b> – <u>specialty trade</u> – floor coverings/all types	A
238160	<b>Contractors</b> – <u>specialty trade</u> – roofing, siding & sheet metal	A
238110	<b>Contractors</b> – <u>specialty trade</u> – concrete contractors	A
237110	<b>Contractors</b> – <u>specialty trade</u> – water well drilling & irrigation	A
238120	<b>Contractors</b> – <u>specialty trade</u> – structural steel erection	A
238150	<b>Contractors</b> – <u>specialty trade</u> – glass and glazing contractors	A
238910	<b>Contractors</b> – <u>specialty trade</u> – excavation and site development	A
238910.01	<b>Contractors</b> – <u>specialty trade</u> – wrecking and demolition	A

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237990.01	<b>Contractors</b> – <u>specialty trade</u> – building equipment & mechanical install	A
238130	<b>Contractors</b> – <u>specialty trades contractors</u> - non-general & non-heavy,	A
236221	<b>Contractors</b> – <u>specialty trades contractors</u> – itinerant not local	M
311991	<b>Food mfg</b> – meat, seafood, grain, fruit, dairy, animal, poultry processing,	A
312212	<b>Beverage mfg</b> – all types of soft drinks, bottled water, breweries, ice,	A
312122	<b>Beer</b> – off premise – state regulated through ABC	C
312121	<b>Beer</b> – on premise – state regulated through ABC	C
312131	<b>Wine</b> – state regulated through ABC	C
312132	<b>Beer &amp; Wine</b> – wholesale distributor	C
312132.01	<b>Beer wholesale distributor</b>	\$275.00
312132.02	<b>Wine wholesale distributor</b>	\$275.00
312141	<b>Alcohol</b> – state regulated through ABC	C
313112	<b>Textile mfg</b> – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	A
314129	<b>Other mfg</b> – mill operations not covered in 313, rugs, linen, curtains	A
315999	<b>Apparel mfg</b> – women, men, children, hosiery, outerwear, accessories,	A
316993	<b>Leather mfg</b> – shoes, luggage, handbag, related products, all footwear,	A
321999	<b>Wood mfg</b> – sawmills, wood preservation, veneer, trusses, millwork,	A
322229	<b>Paper mfg</b> – pulp, paper, and converted products, stationary, tubes, cores,	A
323110	<b>Printing</b> – screen, quick, digital, books, lithographic, handbills,	A
324199	<b>Petroleum and coal mfg</b> – asphalt, grease, roofing, paving products,	A
325998	<b>Chemical mfg</b> – of fertilizer, wood, pesticide, paint, soap, resin, plastic	A
326291	<b>Plastic &amp; rubber mfg</b> – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	A
327331	<b>Nonmetallic mfg</b> – glass, cement, lime, pottery, ceramic, brick, tile,	A
331521	<b>Primary metal mfg</b> – iron, steel, aluminum, wire, copper, foundries	A
332999	<b>Metal fabrication</b> – cutlery, structural, ornamental, machine shops,	A
333990	<b>Machinery mfg</b> – office machinery, industrial, engines, farm, HVAC,	A
334419	<b>Computer &amp; electronic mfg</b> – audio, video, circuit boards,	A

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	peripherals,	
335211	<b>Appliance mfg</b> – small appliance, lighting, electrical, battery, freezer,	A
336112	<b>Transportation mfg</b> – mfg auto, truck, trailer, motor home, boat, ship,	A
337129	<b>Furniture mfg</b> – cabinets, office, household, beds, medical, kitchen,	A
339999	<b>Miscellaneous mfg</b> – specialty mfg not defined in separate categories	A
423990	<b>Wholesale trade</b> – <u>durable</u> , vehicle, machinery, equipment, furniture,	A
424720	<b>Wholesale trade</b> – wholesale gasoline distributor	A
424990	<b>Wholesale trade</b> – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy,	A
441310	<b>Motor vehicle &amp; parts</b> – auto, motorcycles, boats, parts, accessories,	A
441110	<b>Motor vehicles</b> - new and/or used – dealerships and lots	A
442110	<b>Furniture</b> – furniture, home furnishings, stores, floor coverings, window,	A
443112	<b>Electronic &amp; appliance store</b> – household, radio, television, computers,	A
444130	<b>Building materials</b> – hardware, paint, home center, wallpaper, nursery,	A
445120	<b>Food &amp; beverage stores</b> – grocery, convenience store, markets,	A
445310	<b>Package Stores</b> – selling beer, wine and liquor plus general mdse <b>Must also purchase 312122, 312131, 312141</b>	A
446110	<b>Health care stores</b> – drug, pharmacy, cosmetic, optical, health food	A
447110	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	A
448130	<b>Clothing &amp; accessories</b> – men, women, children, infant, shoe, jewelry,	A
451110	<b>Sporting goods &amp; hobbies</b> – toy, fish, gun, books, games	A
452990	<b>General merchandise stores</b> – department, warehouse clubs, superstores,	A
451212	<b>Used Merchandise Stores</b> – books, miscellaneous, consignment, flea market	A
453220	<b>Miscellaneous retailers</b> – florist, gift, novelty, pet, art, tobacco, used mdse	A
454210	<b>Non-store retailers</b> – vending machine operators, direct selling, mail order	A
454391	<b>Non-Store Retailer</b> – peddlers license / local peddler	A
454392	<b>Non-Store Retailer</b> – peddlers license / itinerant peddler	M
481111	<b>Air transportation</b> – airline tickets, shipping, freight, charters service	A

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482110	<b>Rail transportation</b> – transportation, ticket offices, state regulated	11-51-124
483212	<b>Water transportation</b> – coastal, freight forwarders, inland, passenger	A
484110	<b>Truck transportation</b> – local, long-distance, freight, moving, and storage	A
484230	<b>Truck transportation</b> – terminal – state regulated	37-3-33
485113	<b>Passenger transportation</b> – charter and other vehicle transit services	A
485114	<b>Passenger transportation</b> – bus terminals state regulated	37-3-33
485320	<b>Passenger transportation</b> – taxi cabs, limousine service, buggy, charters,	A
485321	<b>Passenger transportation</b> – number of taxis, cabs, limousines, or buggies	A
487990	<b>Sightseeing</b> – scenic and sightseeing, land, air, water, special transportation	A
493110	<b>Warehousing and storage</b> – distribution, household, refrigerated, special,	A
511110	<b>Publishing industries</b> – newspaper, book, periodical, databases, software	A
512131	<b>Motion pictures</b> – theatres, videos, recording, drive-ins, sound studios,	A
512112	<b>Broadcasting</b> – radio and television stations	A
513310	<b>Telecommunications</b> – telephone local per 11-51-128	F
513320	<b>Telecommunications</b> – telephone long distance per 11-51-128	F
513322	<b>Telecommunications</b> – cellular and other wireless, paging,	F
517310	<b>Telecommunications</b> – resellers of service	A
514190	<b>Information services</b> – all types of information services	A
521110	<b>Bank Main Office</b> – not branch location or ATM	N
521111	<b>Bank Branch or ATM</b> – not main office of bank	N
522120	<b>Savings and Loans</b> – not branch location or ATM	N
522121	<b>S&amp;L Branch or ATM</b> – not main office of S&L	N
522298	<b>Pawn Shop</b> – whether title pawn or merchandise	A
522390	<b>Credit services</b> – companies and activities related to credit and mediation,	A
523999	<b>Securities, commodity</b> – brokerage, portfolio, investment, other	A
524126	<b>Insurance Company</b> – casualty, fire, and/or marine premiums	11-51-120/123
524128	<b>Insurance Company</b> – health, allied and all other premiums	11-51-120/123
524210	<b>Agent Office</b> – administration of third parties, pension funds, annuities, etc	A
525990	<b>Funds, trusts, other financial agencies</b> – agents, agencies, investments,	A
531210	<b>Real estate</b> – offices, agents, brokers, management,	A

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	appraisers,	
532310	<b>Rental and leasing</b> – auto, truck, trailer, RV, all tangible property,	A
532230	<b>Rental and leasing</b> – movie and video rental	A
541110	<b>Attorney/Lawyers</b> – individual and/or firm professional license	A
541211	<b>Accountant/CPAs</b> – individual and/or firm professional license	A
541310	<b>Architect</b> – individual and/or firm professional license	A
541330	<b>Engineer</b> – individual and/or firm professional license	A
541360	<b>Surveyor</b> – individual and/or firm professional license	A
541511	<b>Computer Programmer</b> – individual and/or professional firm license	A
541921	<b>Photographer</b> – studios, portrait, commercial, services	A
541940	<b>Veterinarian</b> – individual and/or firm professional license	A
541990	<b>Professional Services Not Elsewhere Classified</b> – scientific, technical,	A
541990.01	<b>Management companies</b> – offices, enterprises, regional, corporate,	A
561499	<b>Administrative services</b> – answering, employment, office, sec., travel,	A
561710	<b>Exterminating services</b> – exterminating company and its services	A
561720	<b>Janitorial firm</b> – janitorial cleaning services – individual or firm	A
561999.00	<b>Landscaping, Lawn Care, Tree Trimming</b>	\$40.00
562998	<b>Waste management</b> – companies, trucks, septic tanks, landfill, services,	A
611699	<b>Educational services</b> – technical, computer, sports, services, business,	A
621111	<b>Physician</b> – individual and/or firm professional license	A
621210	<b>Dentist</b> – individual and/or firm professional license	A
621310	<b>Chiropractor</b> – individual and/or firm professional license	A
621320	<b>Optometrist</b> – individual and/or firm professional license	A
621491	<b>HMO</b> – medical centers and services	A
621498	<b>Outpatient Care Centers</b> – all other types of services	A
621910	<b>Ambulance</b> – ambulance company and/or services	A
622110	<b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special,	A
623110	<b>Nursing care</b> – residential care facility, day care, assisted living	A
623312	<b>Nursing Home</b> – care for elderly and continuing care facilities	A
624110	<b>Social assistance</b> – shelters, vocational, child care, abuse, emergency,	A
711310	<b>Arts and sports</b> – dance, musical, teams, tracks, promoters, agents,	A

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711310.01	<b>Special Events</b> – promoter or activity – see schedule for rates	G
712110	<b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks,	A
713110	<b>Amusement</b> – arcades, golf clubs, marinas, fitness, bowling centers,	A
721110	<b>Accommodations</b> – hotels, motels and similar facilities	A
721191	<b>Accommodations</b> – bed and breakfast inns and services	A
721214	<b>Accommodations</b> – trailer parks, RV parks, and travel parks	A
721310	<b>Accommodations</b> – rooming houses and boarding houses	A
722212	<b>Restaurant</b> – full service restaurant facility	A
722211	<b>Restaurant</b> – limited facility or service	A
722410	<b>Caterers</b> – and/or mobile food services	A
722410.01	<b>Drinking Establishment</b> – club, lounge, bar or other <b>Must also purchase 312121, 312131, 312141</b>	A
811118	<b>Repairs and maintenance</b> – auto, paint/body, carwash, other vehicular,	A
811219	<b>Repairs and maintenance</b> – all electronic equipment	A
811412	<b>Repairs and maintenance</b> – all appliances, home & garden equipment	A
812199	<b>Personal Services</b> – hair, skin, barber, beautician, diet, nail, tanning,	A
812199.01	<b>Fortune Teller</b> or Clairvoyant – individual reader license	H
910001	<b>Category for number of</b> – vending machines for all types vending	I
910002	<b>Category for number of</b> – pool tables	J
910003	<b>Category for number of</b> – amusement devices and/or games	K
910004	<b>Category for number of</b> – buses, taxis, trucks, or other equipment	L
999111	Unclassified miscellaneous <b>business</b> services not elsewhere classified	A
999222	Unclassified miscellaneous <b>personal</b> services not elsewhere classified	A
999999	Delivery License	O

***Schedule "A" – If gross receipts are:***

More Than	but	Less than	
0		99,999	100
100,000		199,999	150
200,000		299,999	200
300,000		399,999	300
400,000		499,999	400

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500,000	599,999	500
600,000	699,999	600
700,000	799,999	700
800,000	899,999	800
900,000	999,999	900
1,000,000	1,099,999	1,000
1,100,000	1,199,999	1,100
1,200,000	1,299,999	1,200
1,300,000	1,399,999	1,300
1,400,000	1,499,999	1,400
1,500,000	1,999,999	1,500
2,000,000	2,499,999	2,000
2,500,000	2,999,999	2,500
3,000,000	3,499,999	3,000
3,500,000	3,999,999	3,500
4,000,000	4,999,999	4,000
5,000,000	5,999,999	5,000
6,000,000	7,999,999	6,000
8,000,000	10,999,999	8,000
11,000,000	13,999,999	11,000
14,000,000	57,999,999	14,000
58,000,000	99,999,999	25,000
100,000,000	+	50,000

**Schedule "B" - Electric Company and Gas Company**

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 "C" - Beer, Wine & Liquor**

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	

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010 (Lounge Retail Liquor Class I)	312121	75.00
All three codes are part	312141	450.00
of the package plus the	312131	75.00
business license code.		
011 (Package Store Liquor Class II)	312122	75.00
All three codes are part	312141	450.00
of the package plus the	312131	75.00
business license code.		
020 (Restaurant Retail Liquor)	312121	75.00
All three codes are part	312141	450.00
of the package plus the	312131	75.00
business license code.		
032 (Club Liquor Class II)	312121	75.00
All three codes are part	312141	450.00
of the package plus the	313131	75.00
business license code.		
110 (Wholesale Table Wine & Beer)	312132	275.00
Distributors License		

**Schedule "D" - Peddlers**

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

**Schedule "E" - Taxi Cabs & Limousines**

An annual license rate, according to the following table, shall be paid for each taxi cab or limousine:

1 taxi cab or limousine	\$ 50.00
All taxi cabs or limousines over 1	\$ 25.00 each

**Schedule "F" - Telephones & Telecommunications**

Annual license rate is the maximum allowed by Code of Alabama 11-51-128, as amended

**Schedule "G" - Special Events Licenses**

Business license rate is \$10.00 per day.

**Schedule "H" - 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 "I" - Vending Machines**

An annual license rate, according to the following schedule, shall be paid for each machine:

1 to 5 machines vending any type merchandise or product	\$ 20.00 each
5 to 10 machines vending any type merchandise or product	\$ 10.00 each



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

**Schedule "J" - Billiard and/or Pool Table**

An annual license rate, according to the following schedule, shall be paid for each machine:

For 1 to 2 billiard or pool tables \$ 50.00 each  
All billiard or pool tables over 2 \$ 25.00 each

**Schedule "K" - Amusement Devices**

An annual license rate, according to the following schedule, shall be paid for each machine:

For the first 10 machines \$ 500.00 each  
All machines over 10 \$ 350.00 each

**Schedule "L" - Buses, Trucks & Other Equipment**

An annual license rate, according to the following table, shall be paid for each piece of equipment:

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

**Schedule "M" - Itinerants**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction shall pay the itinerant rate for a business license and that rate shall be \$ 500.00.

**Schedule "N" - 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 "O" - Delivery License**

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

**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 vehicles owned, leased, or contracted by the taxpayer;
  - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
  - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
  - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (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) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
  - (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.

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