

2008 LISMAN BUSINESS LICENSE FEE SCHEDULE

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

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

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

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

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

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