



## Town of Littleville (9650) Business License Fee Schedule

including General Information/FAQs



# Thank you for doing business in the Town of Littleville

All businesses operating in the city limits or police jurisdiction of the Town of Littleville 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 [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://www.avenuinsights.com). 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:

Avenu Business License Department,  
P.O. Box 830900,  
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

## For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

**Toll Free Phone:** 800-556-7274

## Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

## 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.
- 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.

# General Information/FAQs

## 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, [www.avenuinsights.com](http://www.avenuinsights.com). 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 (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate 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 Avenu.

Website: [www.avenuinsights.com](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: 800.556.7274  
Fax: 844.528.6529  
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
	<b>A</b>	
721191	Accommodations- Bed and Breakfast Inn & Services	D
721110	Accommodations- Hotels, motels, and similar facilities	DD
721214	Accommodations- RV Parks, Travel Parks, Campgrounds	D
721310	Accommodations- Rooming Houses, Boarding Houses	D
541211	Accountants/CPA'S- Individual and/or Firm <b>Must Provide Board Certification: Public Accountancy Board</b>	D
561499.01	Administrative Services- Answering, employment, office, travel	D
541810	Advertising	D
115199	Agriculture Support- Cotton Gins, Farm Management, Post-harvest activities	F
481111	Air Transportation- Airline Tickets, shipping, freight, charter service	D
561499	Alarm and Security Systems- must provide Alabama election security board of licensure permit	D
312113	Alcohol- State regulated through ABC	H
621910	Ambulance- ( No license shall be issued for the operation of this service until consent to use streets, avenues, and alleys of the town have been granted by the governing body)	FF
713110	Amusement and Theme Park	B
713990	Amusement-Miscellaneous	B
112999	Animal Production	F
115210	Animal Production / Supports Activities	F
453310.01	Antique Shops and Dealers	D
541310	Architect- Individual and/ or Firm <b>Must Provide Board Certification: Architects Registration Board</b>	D
711130	Arts- Musical groups & Artists- Dance, musical, tracks, teams, promoters, agents	D
711310	Arts- Promoters of Events	E
711399	Art and Sports- Special Events (requires council approval)	D
453998.01	Auctions- General Merchandise <b>Must Provide Board Certification: Auctioneers Board</b>	D
425120	Auctions- Auto <b>Must Provide Board Certification: Auctioneers Board</b>	T
425122	Automobiles <b>Must Provide Board Certification: Revenue Department-License Section</b>	X
541110	Attorney/Lawyers <b>Must Provide Board Certification: Alabama State Bar</b>	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
	<b><u>B</u></b>	
812990	Bail Bonding	D
722110.10	Baked Goods and Doughnut Shop	D
522119	Bank-Branch or ATM	I
522110	Bank- Main Office	I
812111	Barber Shop Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	C
812112	Beauty Shop- Salon Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	C
312110	Beer- Off premise ABC regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312111	Beer- On Premise ABC regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312112	Beer & Wine- Wholesale ABC regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
713950	Bowling Center	D
	<b><u>C</u></b>	
515210	Cable and Subscription Programming	D
561740	Carpet and Upholstery Cleaning	D
811192	Carwash & Detailing Services	D
517212	Cellular and Wireless Communications	D
722320	Caterers- Mobile food Services Must Provide Board Certification: Department of Health Permit	D
624410	Child & Daycare Centers- Must provide state and health dept permits and licenses prior to issuance	D
621310	Chiropractor- Individual and/or firm Must Provide Board Certification: Department of Human Resources	D
541511	Computer Programmers- individual and/or firm	D
522291	Consumer Lending	D
238110	Contractors- Concrete foundation and Structure	D
238310	Contractors- Drywall and Insulation	D
238210	Contractors- Electrical Must Provide Board Certification: Alabama Electrical Contractors Board	D
238910	Contractors- Excavation and Site Development	D
238330	Contractors- Flooring	D



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238130	Contractors- Framing	D
236220	Contractors- General Contractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
238150	Contractors- Glass and Glazing	D
237990	Contractors- Heavy Construction, highway, bridge, street Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
237110	Contractors- Irrigation	D
238140	Contractors- Masonry	D
236116	Contractors- New Multifamily Housing Construction Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
236115	Contractors- New Single Family Housing Construction Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
237120	Contractors- Oil and Gas Pipeline Construction	D
238999	Contractors- Other special trades	D
238320	Contractors- Painting and Wall covering Contractors	D
237390	Contractors- Paving and Sealing	D
238220.01	Contractors- Heating & air, HVAC, Must provide state Certification card with Picture ID	D
238220	Contractors- Plumbing, Gas Fitter Must provide state Certification card with Picture ID	D
237130	Contractors- Power and Communication Line Construction	D
238160	Contractors- Roofing	D
236220.01	Contractors- Sandblasting	D
238170	Contractors- Siding	D
237120.01	Contractors- Steel and Precast Concrete	D
237110.01	Contractors- Water and Sewer line construction	D
492110	Couriers- Local Delivery services, local messengers	D
522390	Credit Services- Companies and activities related to credit and mediation	D
	<b><u>D</u></b>	
722111	Dancehall	E
999111	Delivery	N
339116	Dental Laboratory	D



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
621210	Dentist- Individual and/or firm <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	D
812191	Diet and Weight reduction	D
722110	Drinking Establishment- club, lounge, bar or other <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
812320	Dry-cleaning and laundry service	D
	<b><u>E</u></b>	
611699	Educational Services- Technical, computer, sports, services, business	D
541330	Engineer- Individual an/or Firm <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	D
561710	Exterminating and Pest Control <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	D
	<b><u>F</u></b>	
441239	Farm Equipment Dealer	D
111998	Farming and Crop Production- Agriculture, crop production, nursery, fruit, growers	F
713940	Fitness and sports center	D
453310.02	Flea Market	AA
113110	Forestry- logging, forestry, timer management	F
812210	Funeral Homes <b>Must Provide Board Certification: Board of Funeral Services</b>	D
	<b><u>G</u></b>	
999999	General Category - Unclassified	D
713910	Golf Course/ Country Club	B
541430	Graphic Design Services	D
111411	Greenhouse, Nursery, Floriculture Production	F
	<b><u>H</u></b>	
621491	HMO- Medical centers and services	D
621610	Home Health care services	D
622110	Hospitals- Surgical, substance abuse, psychiatric, general care, special	D
	<b><u>I</u></b>	
519190	Information Services- Providing, storing, processing, access to information	D
524126	Insurance Company- Casualty, fire and or marine premiums	Q

<b>Internal no.</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
524128	Insurance Company- Health, allied, and all other premiums	Q
524210	Insurance Agency and Brokerages	D
516110	Internet Publishing & Broadcasting	D
523999	Investment Activities - Financial	D
	<b><u>J</u></b>	
561720	Janitorial Service	D
	<b><u>L</u></b>	
561730	Landscaping/ Lawn Service	D
812310	Laundry mat- (Coin Operated)	S
485320	Limousine Service	D
561622	Locksmith	D
	<b><u>M</u></b>	
332710	Machine Shops and Welding	D
551990	Management Companies- Offices, enterprises, regional, corporate	D
315999	Manufacturing - Apparel- Women, Men, Children, Hosiery, Lingerie, Outerwear accessories	F
335211	Manufacturing- Appliance- Small appliance, lighting, electrical, battery, freezer	F
335228	Manufacturing- Appliance- Major Appliances	F
312199	Manufacturing- Beverage- all types of soft drinks, bottled water, ice.	F
337110	Manufacturing- Cabinet and countertop	F
327310	Manufacturing- Cement	F
325998	Manufacturing- Chemical- of fertilizer, wood, pesticide, paint, soap, and resin	F
334419	Manufacturing- Computer, Electronic	F
311991	Manufacturing- Food- Meat, seafood, grain, fruit, dairy, animal, poultry processing	F
337129	Manufacturing- Furniture	F
316999	Manufacturing- Leather and allied products- shoes, luggage, handbag, related products , footwear	F
333999	Manufacturing- Machinery- office machinery, industrial, engines, farm, HVAC	F
332999	Manufacturing- Metal Fabrication- Cutlery, structural, ornamental	F
327999	Manufacturing- Nonmetallic- Clay, glass, cement, lime, pottery, ceramic, brick, tile	F
335999	Manufacturing- Other- all other manufacturing	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
322299	Manufacturing- Paper- Pulp, paper, and converted products, stationary, tubes, cores	F
324199	Manufacturing- Petroleum & Coal- Asphalt, grease, roofing and paving products	F
326299	Manufacturing- Plastic & Rubber- Tires, pipe, hoses, belts, bottles, sheet, wrap, film	F
313112	Manufacturing- Textile- Fabric, Yarn, Carpet, canvas, rope, twine, fabric mills	F
336112	Manufacturing- Transportation- Mfg, auto, truck, trailer, motor home, boat, ship, motorcycles	F
321999	Manufacturing - Wood- Sawmills, wood preservation, veneer, trusses, millwork	F
531130	Mini Warehouse and Self Storage	D
212299	Mining- All related mining activities	D
484230.01	Mobile Home Towing Service	D
512131	Motion Pictures- Theatres, Videos, recording, drive-ins, sound studios	B
484210	Moving Company	D
712110	Museums- Museums and historical sites, zoos, parks, botanical gardens	B
	<b><u>N</u></b>	
812113	Nail Salon	C
511110	Newspaper Publisher	GG
454399	Newspaper Stands	GG
623110	Nursing Care- Residential Care facility, assisted living	Y
623312	Nursing Home- care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	Y
	<b><u>O</u></b>	
621320	Optometrist- Individual and/or Firm Must Provide Board Certification: Optometry Board	D
621498	Outpatient Care Centers	D
	<b><u>P</u></b>	
445110.01	Package Stores- selling beer, wine & other liquor plus other general merchandise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
485999	Passenger transportation- all other	D
485113	Passenger Transportation- Charter and other vehicle transit services	D
522298	Pawn Shop- Title Pawn or merchandise	D
454999	Peddler or Rolling Store	M

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
812910	Pet Care Services	D
541921	Photographer- Studios, portraits, commercial, services	D
621111	Physician- Individual and/or firm <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	D
621340	Physical, Occupational Speech Therapist	D
561431	Postal/Mailing Service	D
323119	Printing- Screen, quick, digital, books, lithographic	D
541990	Professional Services (Other)	D
	<b><u>R</u></b>	
515112	Radio and Television Stations	D
482110	Rail Transportation	R
531210	Real Estate- offices, agents, brokers, management, appraisers	D
532299	Rental and Leasing- all other	A
532120	Rental and Leasing- auto, truck, trailer, RV, all tangible property	A
532220	Rental and Leasing- Formal Wear and costumes	A
532291	Rental and Leasing- Home health equipment	A
532230	Rental and Leasing- Movie and video rental	A
531110	Rental and Leasing- residential buildings and dwellings, apartments, Mobile Home parks	Z
531199	Rental and Leasing- Spaces and booths at Flea Market	AA
811412	Repairs and Maintenance- all appliances, home and garden equipment	D
811229	Repairs and Maintenance- all electronic equipment	D
811499	Repairs and maintenance- all other	D
811119	Repairs and maintenance- general auto repair, body shop	D
811191	Repairs and Maintenance- oil change and Lube	D
811420	Repairs and maintenance- Upholstery and Furniture Repair	D
722499	Restaurant <b>Must Provide Board Certification: Department of Health Permit</b>	A
453998	Retail- All Other	A
448130	Retail- Clothing and Accessories	A
445120	Retail- Convenience Stores	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
443112	Retail- Electronic & Appliance- Household, radio, television, and computers	A
445110	Retail- Food and Beverage Stores	A
446191	Retail- Food and Health Supplements	A
445230	Retail- Fruit and Vegetable Market	A
442110	Retail- Furniture- Furniture, home furnishings, stores, floor coverings, window	A
447110	Retail- Gasoline Retail- Selling Gasoline	BB
445299	Retail- General Merchandise Store- Department, warehouse clubs, superstores	A
453220	Retail- Gift, Novelty, Souvenir	A
444130	Retail- Hardware Stores	A
444110	Retail- Home Improvement Center	A
448310	Retail- Jewelry Store	A
441199	Retail- Motor Vehicles- new or used automobiles, motorcycles, atvs	\$75.00
441310	Retail- Motor Vehicles- parts and accessories, new or used	A
454210	Retail- Non-Store- Vending machine operators, direct selling, mail order	A
453210	Retail- Office supplies, Stationary	A
446110	Retail- Pharmacies and drug stores	A
451110	Retail- Sporting Goods and Hobbies	A
453991	Retail-Tobacco Store	A
	<b><u>S</u></b>	
522129	Savings and Loan Branch/ATM	I
522120	Savings and Loan Main	I
522399	Securities, Commodity- Brokerage, portfolios, investment, and other finance	D
517410	Satellite Dealer	D
562991	Septic Tanks and Related Services Must Provide Board Certification: Alabama Onsite Waterwaste Board	D
451130	Sewing, Needlework, piece goods	F
999333	Small Vendor	U
624110	Social Assistance- Shelters, vocational, child care, abuse, emergency	D
562111	Solid Waste Collection	D
611620	Sports and Recreation instruction- Camps or Schools	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541360	Surveyor- Individual and/or Firm <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	D
	<b><u>I</u></b>	
812199	Tanning Salons & Other personal services	C
485310	Taxi Cabs	J
541213	Tax Preparation	D
517310	Telecommunications- Telephone local	K
517319	Telecommunications- Telephone Long Distance	K
517329	Telecommunications- Cellular and other wireless, paging	D
517339	Telecommunications- Resellers of Service	D
422999	Tobacco Products Wholesaler	D
611519	Truck Driving Schools	D
811111	Truck Repair Shops	D
484110	Truck Transportation- Local, Long-distance, freight, moving and storage	D
484230	Truck Transportation- Terminal- State regulated	W
	<b><u>U</u></b>	
453310	Used Merchandise Stores- Books, miscellaneous, consignment	A
221122	Utilities- Electric power or light company	G
221210	Utilities- Natural Gas Company	G
221199	Utilities- Water, sewage and other systems	G
	<b><u>V</u></b>	
454210.01	Vending- Number of Machines	V
541940	Veterinarian- individual and/or firm <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	D
	<b><u>W</u></b>	
493110	Warehouse and Storage- Household, refrigerated, special	D
562998	Waste Management- Sewer, storm basin, tank cleaning services	D
422299	Wholesale Trade- Brick, Stone, and related construction materials	D
421099	Wholesale Trade- Durable, vehicle, machinery, equipment, furniture	D
422099	Wholesale Trade- Non- Durable, wholesale gasoline distributor	D
422199	Wholesale Trade- Non durable, paper, apparel, grocery, beverages, dairy	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
312115	Wine - State regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
999222	Wrecker Company/Service	D

## Calculation Information

### Schedule "A"

On less than 300,000.00	50.00
300,000.00 Less than 400,000.00	75.00
400,000.00 Less than 500,000.00	100.00
500,000.00 Less than 600,000.00	125.00
600,000.00 Less than 700,000.00	150.00
700,000.00 Less than 800,000.00	175.00
800,000.00 less than 900,000.00	200.00
900,000.00 less and over	250.00

### Schedule "B"

On less than 100,000.00	50.00
100,000.00 to 300,000.00	125.00
300,000.00 to 500,000.00	250.00
All over 500,000.00	500.00

### Schedule "C"

First chair	40.00
Each additional chair	20.00
Each shoeshine stand	10.00

### Schedule "D" –If gross receipts are:

On less than 100,000.00	75.00
100,000.00 Less than 200,000.00	100.00
200,000.00 Less than 300,000.00	125.00
300,000.00 Less than 400,000.00	150.00
400,000.00 Less than 500,000.00	175.00
500,000.00 Less than 600,000.00	200.00
600,000.00 Less than 700,000.00	225.00
700,000.00 Less than 800,000.00	250.00
800,000.00 Less than 900,000.00	275.00
All over 900,000.00	300.00

### Schedule "E" DANCE HALL

Each person conducting a public dance, or who operated a public Dance hall-----\$125.00



## **Schedule “F”- If gross receipts are:**

On less than 100,000.00	50.00
100,000.00 Less than 200,000.00	75.00
200,000.00 Less than 300,000.00	100.00
300,000.00 Less than 400,000.00	150.00
400,000.00 Less than 500,000.00	200.00
500,000.00 Less than 600,000.00	250.00
600,000.00 Less than 700,000.00	300.00
700,000.00 Less than 800,000.00	350.00
800,000.00 Less than 900,000.00	400.00
All over 900,000.00	600.00

## **Schedule “G” UTILITIES**

3% of Gross Receipts in accordance with Code of Alabama 11-51-129

## **Schedule “H” BEER, WINE & LIQUOR**

312111.00 BEER ON/OFF PREMISES	25.00
312110.00 BEER OFF PREMISES ONLY	25.00
312115.00 TABLE WINE ON/OFF PREMISES ONLY	75.00
312115.01 TABLE WINE OFF PREMISES ONLY	75.00
722110.00 LOUNGE RETAIL LIQUOR CLASS I	1,000.00
All 3 codes are part of the package plus the business License code.	
445110.01 PACKAGE STORE LIQUOR CLASS II	1,000.00
722110.03 RETAIL LIQUOR FOR OFF PREMISES	1,000.00
722110.04 RESTAURANT RETAIL LIQUOR	1,000.00
722110.05 CLUB LIQUOR CLASS I	1,000.00
722110.06 CLUB LIQUOR CLASS II	1,000.00
312112.00 WHOLESALE TABLE WINE & BEER	375.00
312112.01 WHOLESALE BEER	250.00
312112.02 WHOLESALE WINE	250.00
722110.01 PRIVATE CLUB-CLASS I LIQUOR	1,000.00
722110.02 PRIVATE CLUB-CLASS II LIQUOR	1,000.00

## **Schedule “I”**

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 Main Office Facility	125.00

## **Schedule “J” –TAXIS AND LIMOUSINE**

ONE TAXI OR LIMOUSINE	50.00
ALL OVER ONE	25.00 EACH

## **Schedule “K”- TELEPHONE &TELECOMMUNICATIONS**

Code of Alabama 11-51-128	
Local Exchange-	60.00
Long Distance-	15.00

## **Schedule “L” SPECIAL EVENTS**

PER DAY	25.00
PER WEEK	125.00

**Event and rate schedule must be approved in advance by town council.**

## **Schedule “M” PEDDLERS**

Daily rate-issued for single day sales activity	10.00
Weekly rate-issued for week long sales activities	25.00
Monthly rate-issued for month long sales activities	50.00
Yearly rate-issued for annual sales activities	100.00

## **Schedule "N" - Delivery License-See Qualifications in Section 21 Below**

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

Section 21. 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 “P” AMUSEMENT DEVICES**

FOR THE FIRST 10 MACHINES	25.00 EACH
ALL MACHINES OVER 10	10.00 EACH
FOR 1 TO 2 BILLIARD OR POOL TABLES	50.00 EACH
ALL OVER 2 BILLIARD OR POOL TABLES	25.00 EACH

## **Schedule “R”—RAILROADS**

CODE OF ALABAMA 11-51-124	\$25.00
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## **SCHEDULE “S”-LAUNDROMATS**

UP TO 10 MACHINES	40.00
EACH ADDITIONAL MACHINE	17.00

## **Schedule “T”**

125.00 Per day

## **Schedule “U”—SMALL VENDOR LICENSE** 35.00

## **Schedule “V”—VENDING MACHINES**

Vending machines shall mean any type of machine that dispenses any merchandise or product---  
each machine 10.00

## **Schedule “W”—TRUCK TERMINAL TRANSPORTATION**

Code of Alabama 37-3-33 ---25.00

## **Schedule “X” AUTOMOBILES**

New	125.00
Used	75.00

## **Schedule “Y”**

First 10 beds	125.00
Each additional bed	5.50

## **Schedule “Z”**

First 5 units	100.00
Each additional unit	15.00

## **Schedule “AA”**

Each space or booth 15.00  
Must be purchased by owner or lessor of property for total number of available spaces or booths.

## **Schedule “BB”**

First Pump	15.00
Each additional pump	10.00

## **Schedule “DD” HOTELS**

Having 10 rooms or less	150.00
More than 10 rooms & less than 25	200.00
25 rooms or more	250.00

## **Schedule “FF” AMBULANCES**

First Ambulance	150.00
Each additional	15.00

## **Schedule “GG”-NEWSPAPERS**

Newspaper Publisher	75.00
Newspaper stands—each	10.00