



# Macon County (7044) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the Macon County

All businesses operating in the city limits or police jurisdiction of the Macon County 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.

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### 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 October 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after October 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire September 30th.

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### 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 (October 1<sup>st</sup>) will increase by a 15% penalty due November 1st plus interest at the current state interest rate. An additional 15% penalty will be due December 1st 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>.

<b>Internal no.</b>	<b>Type</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
327910.00	Gross	Abrasive Product Manufacturing	C
325520.00	Gross	Adhesive Manufacturing	C
541611.00	Gross	Administrative Management and General Management Consulting Services	A
541810.00	Gross	Advertising Agencies	A
541870.00	Gross	Advertising Material Distribution Services	A
711410.00	Gross	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	B
333912.00	Gross	Air and Gas Compressor Manufacturing	C
333415.00	Gross	Air Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	C
333411.00	Gross	Air Purification Equipment Manufacturing	C
488111.00	Gross	Air Traffic Control	A
532411.00	Gross	Air, Rail, and Water Transportation Equipment Rental and Leasing Commercial	C
336412.00	Gross	Aircraft Engine and Engine Parts Manufacturing	D
336411.00	Gross	Aircraft Manufacturing	D
336413.00	Gross	Aircraft Parts and Auxiliary Equipment Manufacturing Other	D
488119.00	Gross	Airport Operations Other	A
325181.00	Gross	Alkalis and Chlorine Manufacturing	C
331311.00	Gross	Alumina Refining	C
331521.00	Gross	Aluminum Die Casting Foundries	C
331316.00	Gross	Aluminum Extruded Product Manufacturing	C
331524.00	Gross	Aluminum Foundries (except Die Casting)	C
331319.00	Gross	Aluminum Rolling and Drawing Other	C
331315.00	Gross	Aluminum Sheet, Plate, and Foil Manufacturing	C
621910.00	Gross	Ambulance Services	D
332993.00	Gross	Ammunition (except Small Arms) Manufacturing	D
713990.00	Gross	Amusement and Recreation Industries all other	B
713110.00	Gross	Amusement and Theme Parks	B
713120.00	Gross	Amusement Arcades	B
910003.00	Gross	Amusement Devices and/or games	G
334516.00	Gross	Analytical Laboratory Instrument Manufacturing	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
311611.00	Gross	Animal (except Poultry) Slaughtering	F
311119.00	Gross	Animal Food Manufacturing Other	F
112990.00	Gross	Animal Production all other	F
212113.00	Gross	Anthracite Mining	C
112910.00	Gross	Apiculture	F
111331.00	Gross	Apple Orchards	F
811412.00	Gross	Appliance Repair and Maintenance	D
611513.00	Gross	Apprenticeship Training	D
112519.00	Gross	Aquaculture Other	F
541310.00	Gross	Architectural Services – Exemptions may apply see Code of AL Section 40-12-48, Must Provide Board Certification: Architects Registration Board	C
561613.00	Gross	Armored Car Services	C
453920.00	Gross	Art Dealers	B
324121.00	Gross	Asphalt Paving Mixture and Block Manufacturing	C
324122.00	Gross	Asphalt Shingle and Coating Materials Manufacturing	C
334310.00	Gross	Audio and Video Equipment Manufacturing	C
334512.00	Gross	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	C
333311.00	Gross	Automatic Vending Machine Manufacturing	C
423110.00	Gross	Automobile and Other Motor Vehicle Merchant Wholesalers	E
611692.00	Gross	Automobile Driving Schools	D
336111.00	Gross	Automobile Manufacturing	D
811121.00	Gross	Automotive Body, Paint, and Interior Repair and Maintenance	C
811112.00	Gross	Automotive Exhaust System Repair	C
811122.00	Gross	Automotive Glass Replacement Shops	C
811118.00	Gross	Automotive Mechanical and Electrical Repair and Maintenance Other	C
811191.00	Gross	Automotive Oil Change and Lubrication Shops	C
441310.00	Gross	Automotive Parts and Accessories Stores	C
811198.00	Gross	Automotive Repair and Maintenance all other	C
811113.00	Gross	Automotive Transmission Repair	C
445291.00	Gross	Baked Goods Stores	F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
311812.00	Gross	Bakeries Commercial	F
332991.00	Gross	Ball and Roller Bearing Manufacturing	D
522110.00	State Law	Banking Commercial – ATM or Branch Location	U
522110.01	State Law	Banking Commercial – Main Branch	U
812111.00	Gross	Barber Shops <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	B
334412.00	Gross	Bare Printed Circuit Board Manufacturing	C
812112.00	Gross	Beauty Salons <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	B
721191.00	Gross	Bed and Breakfast Inns	C
112111.00	Gross	Beef Cattle Ranching and Farming	F
912B.01	Flat	Beer Off Premise Only <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
912A.00	Flat	Beer On/Off Premise <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
424810.00	Flat	Beer and Ale Merchant Wholesalers <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$275
445310.00	Gross	Beer, Wine, and Liquor Stores – Must also purchase Package Store Liquor (912.05), Beer Off Premise (912.01) and Wine Off (912.03) <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	D
424810.02	Flat	Beer/Ale and Wine Wholesaler <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$375
311313.00	Gross	Beet Sugar Manufacturing	F
111334.00	Gross	Berry (except Strawberry) Farming	F
325414.00	Gross	Biological Product (except Diagnostic) Manufacturing	C
212111.00	Gross	Bituminous Coal and Lignite Surface Mining	C
212112.00	Gross	Bituminous Coal Underground Mining	C
323118.00	Gross	Blank book, Loose leaf Binders, and Devices Manufacturing	D
337920.00	Gross	Blind and Shade Manufacturing	C
621991.00	Gross	Blood and Organ Banks	C
336612.00	Gross	Boat Building	D
441222.00	Gross	Boat Dealers	D
332722.00	Gross	Bolt, Nut, Screw, Rivet, and Washer Manufacturing	D
511130.00	Gross	Book Publishers	B



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
451211.00	Gross	Book Stores	B
424920.00	Gross	Book, Periodical, and Newspaper Merchant Wholesalers	E
323117.00	Gross	Books Printing	D
312112.00	Gross	Bottled Water Manufacturing	E
713950.00	Gross	Bowling Centers	B
311230.00	Gross	Breakfast Cereal Manufacturing	F
312120.00	Gross	Breweries	E
327121.00	Gross	Brick and Structural Clay Tile Manufacturing	C
423320.00	Gross	Brick, Stone, and Related Construction Material Merchant Wholesalers	E
313311.00	Gross	Broad woven Fabric Finishing Mills	E
313210.00	Gross	Broad woven Fabric Mills	E
112320.00	Gross	Broilers and Other Meat Type Chicken Production	F
339994.00	Gross	Broom, Brush, and Mop Manufacturing	B
238290.00	Gross	Building Equipment Contractors Other	E
238390.00	Gross	Building Finishing Contractors Other	E
541350.00	Gross	Building Inspection Services	A
444190.00	Gross	Building Material Dealers Other	C
339995.00	Gross	Burial Casket Manufacturing	B
485113.00	Gross	Bus and Other Motor Vehicle Transit Systems	B
611410.00	Gross	Business and Secretarial Schools	D
561439.00	Gross	Business Service Centers (including Copy Shops) Other	B
999111.00	Gross	Business Services Not Elsewhere Classified	C
561499.00	Gross	Business Support Services all other	C
425110.00	Gross	Business to Business Electronic Markets	E
515210.00	Gross	Cable and Other Subscription Programming	B
722212.00	Gross	Cafeterias, Grill Buffets, and Buffets <b>Must Provide Board Certification: Department of Health Permit</b>	D
443130.00	Gross	Camera and Photographic Supplies Stores	B
311312.00	Gross	Cane Sugar Refining	F
314912.00	Gross	Canvas and Related Product Mills	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
811192.00	Gross	Car Washes	C
335991.00	Gross	Carbon and Graphite Product Manufacturing	C
325182.00	Gross	Carbon Black Manufacturing	C
339944.00	Gross	Carbon Paper and Inked Ribbon Manufacturing	B
336311.00	Gross	Carburetor, Piston, Piston Ring, and Valve Manufacturing	D
314110.00	Gross	Carpet and Rug Mills	E
561740.00	Gross	Carpet and Upholstery Cleaning Services	C
721120.00	Gross	Casino Hotels	C
713210.00	Gross	Casinos (except Casino Hotels)	B
722320.00	Gross	Caterers <b>Must Provide Board Certification: Department of Health Permit</b>	C
112112.00	Gross	Cattle Feedlots	F
325221.00	Gross	Cellulosic Organic Fiber Manufacturing	C
327310.00	Gross	Cement Manufacturing	C
812220.00	Gross	Cemeteries and Crematories <b>Must Provide Board Certification: Board of Funeral Services</b>	B
327122.00	Gross	Ceramic Wall and Floor Tile Manufacturing	C
541211.00	Gross	Certified Public Accountants & Public Accountants – <b>Exemptions may apply see Code of AL Section 40-12-43, 40-12-71, Must Provide Board Certification: Public Accountancy Board</b>	C
485510.00	Gross	Charter Bus Industry	B
311513.00	Gross	Cheese Manufacturing	F
424690.00	Gross	Chemical and Allied Products Merchant Wholesalers Other	E
212393.00	Gross	Chemical and Fertilizer Mineral Mining Other	C
112310.00	Gross	Chicken Egg Production	F
624110.00	Gross	Child and Youth Services	E
624410.00	Gross	Child Day Care Services <b>Must Provide Board Certification: Department of Human Resources</b>	E
448130.00	Gross	Children's and Infants' Clothing Stores	B
621310.00	Gross	Chiropractors Offices - <b>Exemptions may apply see Code of AL Section 40-12-136, Must Provide Board Certification: Chiropractic Examiners Board</b>	C
311320.00	Gross	Chocolate and Confectionery Manufacturing from Cacao Beans	F
312221.00	Gross	Cigarette Manufacturing	E
111320.00	Gross	Citrus (except Orange) Groves	F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
524291.00	Gross	Claims Adjusting	B
212325.00	Gross	Clay and Ceramic and Refractory Minerals Mining	C
327124.00	Gross	Clay Refractory Manufacturing	C
448150.00	Gross	Clothing Accessories Stores	B
448190.00	Gross	Clothing Stores Other	B
912H.07	Flat	Club Liquor Class II <b>Must also purchase Beer On/Off Premise(912.00), Wine On/Off Premise (912.02) and Drinking Establishment License (722410), Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
423520.00	Gross	Coal and Other Mineral and Ore Merchant Wholesalers	E
483113.00	Gross	Coastal and Great Lakes Freight Transportation	B
483114.00	Gross	Coastal and Great Lakes Passenger Transportation	B
322221.00	Gross	Coated and Laminated Packaging Paper Manufacturing	E
322222.00	Gross	Coated and Laminated Paper Manufacturing	E
322223.00	Gross	Coated Paper Bag and Pouch Manufacturing	E
311920.00	Gross	Coffee and Tea Manufacturing	F
812310.00	Gross	Coin Operated Laundries and Drycleaners	B
561440.00	Gross	Collection Agencies	B
611310.00	Gross	Colleges, Universities, and Professional Schools	D
811310.00	Gross	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	D
236220.00	Gross	Commercial and Institutional Building Construction <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	E
335122.00	Gross	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing	C
523140.00	Gross	Commodity Contracts Brokerage	B
523130.00	Gross	Commodity Contracts Dealing	B
811213.00	Gross	Communication Equipment Repair and Maintenance	B
624210.00	Gross	Community Food Services	E
485112.00	Gross	Commuter Rail Systems	B
423430.00	Gross	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	E
811212.00	Gross	Computer and Office Machine Repair and Maintenance	B
443120.00	Gross	Computer and Software Stores	B

<b>Internal no.</b>	<b>Type</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
541513.00	Gross	Computer Facilities Management Services	A
334112.00	Gross	Computer Storage Device Manufacturing	C
541512.00	Gross	Computer Systems Design Services	A
334113.00	Gross	Computer Terminal Manufacturing	C
611420.00	Gross	Computer Training	D
327331.00	Gross	Concrete Block and Brick Manufacturing	C
327332.00	Gross	Concrete Pipe Manufacturing	C
445292.00	Gross	Confectionery and Nut Stores	F
311330.00	Gross	Confectionery Manufacturing from Purchased Chocolate	F
424450.00	Gross	Confectionery Merchant Wholesalers	E
423810.00	Gross	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers	E
333120.00	Gross	Construction Machinery Manufacturing	C
212321.00	Gross	Construction Sand and Gravel Mining	C
532412.00	Gross	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing	C
532210.00	Gross	Consumer Electronics and Appliances Rental	D
811211.00	Gross	Consumer Electronics Repair and Maintenance	B
532299.00	Gross	Consumer Goods Rental all other	D
522291.00	State Law	Consumer Lending	U
623311.00	Gross	Continuing Care Retirement Communities	C
445120.00	Gross	Convenience Stores	F
561920.00	Gross	Convention and Trade Show Organizers	C
561591.00	Gross	Convention and Visitors Bureaus	C
322299.00	Gross	Converted Paper Product Manufacturing all other	E
333922.00	Gross	Conveyor and Conveying Equipment Manufacturing	C
311821.00	Gross	Cookie and Cracker Manufacturing	F
331525.00	Gross	Copper Foundries (except Die Casting)	C
212234.00	Gross	Copper Ore and Nickel Ore Mining	C
331421.00	Gross	Copper Rolling, Drawing, and Extruding	C
331422.00	Gross	Copper Wire (except Mechanical) Drawing	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
111150.00	Gross	Corn Farming	F
551114.00	Gross	Corporate, Subsidiary, and Regional Managing Offices	B
322211.00	Gross	Corrugated and Solid Fiber Box Manufacturing	E
446120.00	Gross	Cosmetics, Beauty Supplies, and Perfume Stores	C
611511.00	Gross	Cosmetology and Barber Schools <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	D
339914.00	Gross	Costume Jewelry and Novelty Manufacturing	B
111920.00	Gross	Cotton Farming	F
115111.00	Gross	Cotton Ginning	F
492110.00	Gross	Couriers and Express Delivery Services	C
561492.00	Gross	Court Reporting and Stenotype Services	B
311512.00	Gross	Creamery Butter Manufacturing	F
561450.00	Gross	Credit Bureaus	B
522210.00	State Law	Credit Card Issuing	U
522130.00	State Law	Credit Unions – ATM or Branch Location	U
522130.01	State Law	Credit Unions- Main Branch	U
115113.00	Gross	Crop Harvesting, Primarily by Machine	F
332115.00	Gross	Crown and Closure Manufacturing	D
211111.00	Gross	Crude Petroleum and Natural Gas Extraction	C
212313.00	Gross	Crushed and Broken Granite Mining and Quarrying	C
212312.00	Gross	Crushed and Broken Limestone Mining and Quarrying	C
335931.00	Gross	Current Carrying Wiring Device Manufacturing	C
314121.00	Gross	Curtain and Drapery Mills	E
337212.00	Gross	Custom Architectural Woodwork and Millwork Manufacturing	C
325991.00	Gross	Custom Compounding of Purchased Resins	C
541511.00	Gross	Custom Computer Programming Services	A
332114.00	Gross	Custom Roll Forming	D
315299.00	Gross	Cut and Sew Apparel Manufacturing all other	D
321912.00	Gross	Cut Stock, Re-sawing Lumber, and Planing	F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
327991.00	Gross	Cut Stone and Stone Product Manufacturing	C
332211.00	Gross	Cutlery and Flatware (except Precious) Manufacturing	D
333515.00	Gross	Cutting Tool and Machine Tool Accessory Manufacturing	C
325192.00	Gross	Cyclic Crude and Intermediate Manufacturing	C
112120.00	Gross	Dairy Cattle and Milk Production	F
424430.00	Gross	Dairy Product (except Dried or Canned) Merchant Wholesalers	E
711120.00	Gross	Dance Companies	B
518210.00	Flat	Data Processing, Hosting, and Related Services	K
483111.00	Gross	Deep Sea Freight Transportation	B
483112.00	Gross	Deep Sea Passenger Transportation	B
999999.01	Gross	Delivery	V
339114.00	Gross	Dental Equipment and Supplies Manufacturing	B
339116.00	Gross	Dental Laboratories	B
621210.00	Gross	Dentists - Exemptions may apply see Code of AL Section 40-12-92, Must Provide Board Certification: Board of Dental Examiners of Alabama	C
452111.00	Gross	Department Stores (except Discount Department Stores)	C
621512.00	Gross	Diagnostic Imaging Centers	C
322231.00	Gross	Die Cut Paper and Paper board Office Supplies Manufacturing	E
812191.00	Gross	Diet and Weight Reducing Centers	B
323115.00	Gross	Digital Printing	D
212311.00	Gross	Dimension Stone Mining and Quarrying	C
524114.00	Gross	Direct Health and Medical Insurance Carriers	A
524113.00	Gross	Direct Life Insurance Carriers	A
541860.00	Gross	Direct Mail Advertising	A
524126.00	Gross	Direct Property and Casualty Insurance Carriers	A
454390.00	Gross	Direct Selling Establishments Other	D
524127.00	Gross	Direct Title Insurance Carriers	A
511140.00	Gross	Directory and Mailing List Publishers	B
452112.00	Gross	Discount Department Stores	C
541850.00	Gross	Display Advertising	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312140.00	Gross	Distilleries	E
561410.00	Gross	Document Preparation Services	B
311111.00	Gross	Dog and Cat Food Manufacturing	F
339931.00	Gross	Doll and Stuffed Toy Manufacturing	B
541340.00	Gross	Drafting Services	C
311423.00	Gross	Dried and Dehydrated Food Manufacturing	F
213111.00	Gross	Drilling Oil and Gas Wells	C
722410.00	Gross	Drinking Places (Alcoholic Beverages) <b>Must also purchase applicable Liquor License, Beer On/Off Premise (912.00) Wine On/Off Premise (912.02), see schedule H to determine liquor license needed, Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	C
512132.00	Gross	Drive In Motion Picture Theaters	A
424210.00	Gross	Drugs and Druggists' Sundries Merchant Wholesalers	E
812320.00	Gross	Dry cleaning and Laundry Services (except Coin Operated)	B
311823.00	Gross	Dry Pasta Manufacturing	F
111130.00	Gross	Dry Pea and Bean Farming	F
311514.00	Gross	Dry, Condensed, and Evaporated Dairy Product Manufacturing	F
238310.00	Gross	Drywall and Insulation Contractors	E
112130.00	Gross	Dual Purpose Cattle Ranching and Farming	F
611710.00	Gross	Educational Support Services	D
221121.00	Gross	Electric Bulk Power Transmission and Control	E
335211.00	Gross	Electric House wares and Household Fan Manufacturing	C
335110.00	Gross	Electric Lamp Bulb and Part Manufacturing	C
221122.00	Gross	Electric Power Distribution	E
423620.00	Gross	Electrical and Electronic Appliance, Television, and Radio Set Merchant Wholesalers	E
423610.00	Gross	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers	E
238210.00	Gross	Electrical Contractors and Other Wiring Installation Contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	E
334510.00	Gross	Electro medical and Electro therapeutic Apparatus Manufacturing	C
331112.00	Gross	Electrometallurgical Ferroalloy Product Manufacturing	C
334411.00	Gross	Electron Tube Manufacturing	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
454112.00	Gross	Electronic Auctions	D
334414.00	Gross	Electronic Capacitor Manufacturing	C
334416.00	Gross	Electronic Coil, Transformer, and Other Inductor Manufacturing	C
334111.00	Gross	Electronic Computer Manufacturing	C
334417.00	Gross	Electronic Connector Manufacturing	C
334415.00	Gross	Electronic Resistor Manufacturing	C
454111.00	Gross	Electronic Shopping	D
332813.00	Gross	Electroplating, Plating, Polishing, Anodizing, and Coloring	D
611110.00	Gross	Elementary and Secondary Schools	D
333921.00	Gross	Elevator and Moving Stairway Manufacturing	C
624230.00	Gross	Emergency and Other Relief Services	E
561311.00	Gross	Employment Placement Agencies	B
332998.00	Gross	Enameled Iron and Metal Sanitary Ware Manufacturing	D
321213.00	Gross	Engineered Wood Member (except Truss) Manufacturing	F
541330.00	Gross	Engineering Services Exemptions may apply see Code of AL Section 40-12-99, Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	C
322232.00	Gross	Envelope Manufacturing	E
541620.00	Gross	Environmental Consulting Services	A
325193.00	Gross	Ethyl Alcohol Manufacturing	C
611691.00	Gross	Exam Preparation and Tutoring	D
561312.00	Gross	Executive Search Services	B
325920.00	Gross	Explosives Manufacturing	C
561710.00	Gross	Exterminating and Pest Control Services Must Provide Board Certification: Department of Agriculture and Industries	C
313320.00	Gross	Fabric Coating Mills	E
332996.00	Gross	Fabricated Pipe and Pipe Fitting Manufacturing	D
332312.00	Gross	Fabricated Structural Metal Manufacturing	D
561210.00	Gross	Facilities Support Services	B
448140.00	Gross	Family Clothing Stores	B
621410.00	Gross	Family Planning Centers	C



<b>Internal no.</b>	<b>Type</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
423820.00	Gross	Farm and Garden Machinery and Equipment Merchant Wholesalers	E
115115.00	Gross	Farm Labor Contractors and Crew Leaders	F
333111.00	Gross	Farm Machinery and Equipment Manufacturing	C
115116.00	Gross	Farm Management Services	F
493130.00	Gross	Farm Product Warehousing and Storage	F
424910.00	Gross	Farm Supplies Merchant Wholesalers	E
339993.00	Gross	Fastener, Button, Needle, and Pin Manufacturing	B
311225.00	Gross	Fats and Oils Refining and Blending	F
325314.00	Gross	Fertilizer (Mixing Only) Manufacturing	C
322214.00	Gross	Fiber Can, Tube, Drum, and Similar Products Manufacturing	E
335921.00	Gross	Fiber Optic Cable Manufacturing	C
522320.00	Gross	Financial Transactions Processing, Reserve, and Clearinghouse Activities	A
611610.00	Gross	Fine Arts Schools	D
112511.00	Gross	Finfish Farming and Fish Hatcheries	F
114111.00	Gross	Finfish Fishing	E
238350.00	Gross	Finish Carpentry Contractors	E
445220.00	Gross	Fish and Seafood Markets	F
424460.00	Gross	Fish and Seafood Merchant Wholesalers	E
713940.00	Gross	Fitness and Recreational Sports Centers	B
327211.00	Gross	Flat Glass Manufacturing	C
311930.00	Gross	Flavoring Syrup and Concentrate Manufacturing	F
323112.00	Gross	Flexographic Printing Commercial	D
611512.00	Gross	Flight Training	D
442210.00	Gross	Floor Covering Stores	C
238330.00	Gross	Flooring Contractors	E
111422.00	Gross	Floriculture Production	F
453110.00	Gross	Florists	C
311211.00	Gross	Flour Milling	F
311822.00	Gross	Flour Mixes and Dough Manufacturing from Purchased Flour	F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
424930.00	Gross	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers	E
311511.00	Gross	Fluid Milk Manufacturing	F
333995.00	Gross	Fluid Power Cylinder and Actuator Manufacturing	C
333996.00	Gross	Fluid Power Pump and Motor Manufacturing	C
332912.00	Gross	Fluid Power Valve and Hose Fitting Manufacturing	D
322212.00	Gross	Folding Paperboard Box Manufacturing	E
446191.00	Gross	Food (Health) Supplement Stores	C
333294.00	Gross	Food Product Machinery Manufacturing	C
722310.00	Gross	Food Service Contractors <b>Must Provide Board Certification: Department of Health Permit</b>	D
811430.00	Gross	Footwear and Leather Goods Repair	D
316219.00	Gross	Footwear Manufacturing Other	D
424340.00	Gross	Footwear Merchant Wholesalers	E
113210.00	Gross	Forest Nurseries and Gathering of Forest Products	D
532220.00	Gross	Formal Wear and Costume Rental	D
812990.00	Flat	Fortune Teller	M
221112.00	Gross	Fossil Fuel Electric Power Generation	E
238130.00	Gross	Framing Contractors	E
621493.00	Gross	Freestanding Ambulatory Surgical and Emergency Centers	C
488510.00	Gross	Freight Transportation Arrangement	A
311712.00	Gross	Fresh and Frozen Seafood Processing	F
424480.00	Gross	Fresh Fruit and Vegetable Merchant Wholesalers	E
311813.00	Gross	Frozen Cakes, Pies, and Other Pastries Manufacturing	F
311411.00	Gross	Frozen Fruit, Juice, and Vegetable Manufacturing	F
311412.00	Gross	Frozen Specialty Food Manufacturing	F
111336.00	Gross	Fruit and Tree Nut Combination Farming	F
311421.00	Gross	Fruit and Vegetable Canning	F
445230.00	Gross	Fruit and Vegetable Markets	F
454319.00	Gross	Fuel Dealers Other	D
722110.00	Gross	Full Service Restaurants <b>Must Provide Board Certification: Department of Health Permit</b>	D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812210.00	Gross	Funeral Homes and Funeral Services <b>Must Provide Board Certification: Board of Funeral Services</b>	B
315292.00	Gross	Fur and Leather Apparel Manufacturing	D
112930.00	Gross	Fur Bearing Animal and Rabbit Production	F
423210.00	Gross	Furniture Merchant Wholesalers	E
442110.00	Gross	Furniture Stores	C
713290.00	Gross	Gambling Industries Other	B
339932.00	Gross	Game, Toy, and Children's Vehicle Manufacturing	B
339991.00	Gross	Gasket, Packing, and Sealing Device Manufacturing	B
336312.00	Gross	Gasoline Engine and Engine Parts Manufacturing	D
447110.00	Gross	Gasoline Stations with Convenience Stores	C
811111.00	Gross	General Automotive Repair	C
484110.00	Gross	General Freight Trucking, Local	C
484122.00	Gross	General Freight Trucking, Long Distance Less Than Truckload	C
484121.00	Gross	General Freight Trucking, Long Distance Truckload	C
424410.00	Gross	General Line Grocery Merchant Wholesalers	E
622110.00	Gross	General Medical and Surgical Hospitals	C
452990.00	Gross	General Merchandise Stores all other	C
532310.00	Gross	General Rental Centers	C
493110.00	Gross	General Warehousing and Storage	F
541360.00	Gross	Geophysical Surveying and Mapping Services	A
453220.00	Gross	Gift, Novelty, and Souvenir Stores	B
238150.00	Gross	Glass and Glazing Contractors	E
327213.00	Gross	Glass Container Manufacturing	C
327215.00	Gross	Glass Product Manufacturing Made of Purchased Glass	C
315992.00	Gross	Glove and Mitten Manufacturing	D
112420.00	Gross	Goat Farming	F
212221.00	Gross	Gold Ore Mining	C
713910.00	Gross	Golf Courses and Country Clubs	B
424510.00	Gross	Grain and Field Bean Merchant Wholesalers	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
111199.00	Gross	Grain Farming all other	F
111332.00	Gross	Grape Vineyards	F
541430.00	Gross	Graphic Design Services	A
323111.00	Gross	Gravure Printing Commercial	D
511191.00	Gross	Greeting Card Publishers	B
424490.00	Gross	Grocery and Related Products Merchant Wholesalers Other	E
327992.00	Gross	Ground or Treated Mineral and Earth Manufacturing	C
336414.00	Gross	Guided Missile and Space Vehicle Manufacturing	D
336415.00	Gross	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	D
325191.00	Gross	Gum and Wood Chemical Manufacturing	C
327420.00	Gross	Gypsum Product Manufacturing	C
332212.00	Gross	Hand and Edge Tool Manufacturing	D
332510.00	Gross	Hardware Manufacturing	D
423710.00	Gross	Hardware Merchant Wholesalers	E
444130.00	Gross	Hardware Stores	C
321211.00	Gross	Hardwood Veneer and Plywood Manufacturing	F
315991.00	Gross	Hat, Cap, and Millinery Manufacturing	D
111940.00	Gross	Hay Farming	F
562112.00	Gross	Hazardous Waste Collection	F
562211.00	Gross	Hazardous Waste Treatment and Disposal	F
446199.00	Gross	Health and Personal Care Stores all other	C
525120.00	Gross	Health and Welfare Funds	B
238220.01	Gross	Heating and Air Conditioning Contractors <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	E
333414.00	Gross	Heating Equipment (except Warm Air Furnaces) Manufacturing	C
454311.00	Gross	Heating Oil Dealers	D
237990.00	Gross	Heavy and Civil Engineering Construction Other <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	D
336120.00	Gross	Heavy Duty Truck Manufacturing	D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
237310.00	Gross	Highway, Street, and Bridge Construction <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	D
712120.00	Gross	Historical Sites	C
621491.00	Gross	HMO Medical Centers	C
451120.00	Gross	Hobby, Toy, and Game Stores	B
112210.00	Gross	Hog and Pig Farming	F
811411.00	Gross	Home and Garden Equipment Repair and Maintenance	D
444110.00	Gross	Home Centers	C
423220.00	Gross	Home Furnishing Merchant Wholesalers	E
442299.00	Gross	Home Furnishings Stores all other	C
621610.00	Gross	Home Health Care Services	C
532291.00	Gross	Home Health Equipment Rental	D
623312.00	Gross	Homes for the Elderly	D
112920.00	Gross	Horses and Other Equine Production	F
721110.00	Gross	Hotels (except Casino Hotels) and Motels	C
316212.00	Gross	House Slipper Manufacturing	D
443111.00	Gross	Household Appliance Stores	B
335221.00	Gross	Household Cooking Appliance Manufacturing	C
337125.00	Gross	Household Furniture (except Wood and Metal) Manufacturing	C
335224.00	Gross	Household Laundry Equipment Manufacturing	C
335222.00	Gross	Household Refrigerator and Home Freezer Manufacturing	C
335212.00	Gross	Household Vacuum Cleaner Manufacturing	C
541612.00	Gross	Human Resources Consulting Services	A
114210.00	Gross	Hunting and Trapping	E
221111.00	Gross	Hydroelectric Power Generation	E
311520.00	Gross	Ice Cream and Frozen Dessert Manufacturing	F
312113.00	Gross	Ice Manufacturing	E
325413.00	Gross	In Vitro Diagnostic Substance Manufacturing	C
711510.00	Gross	Independent Artists, Writers, and Performers	B
333412.00	Gross	Industrial and Commercial Fan and Blower Manufacturing	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
424130.00	Gross	Industrial and Personal Service Paper Merchant Wholesalers	E
236210.00	Gross	Industrial Building Construction <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	E
541420.00	Gross	Industrial Design Services	A
325120.00	Gross	Industrial Gas Manufacturing	C
812332.00	Gross	Industrial Launderers	B
423830.00	Gross	Industrial Machinery and Equipment Merchant Wholesalers	E
333298.00	Gross	Industrial Machinery Manufacturing all other	C
333511.00	Gross	Industrial Mold Manufacturing	C
332997.00	Gross	Industrial Pattern Manufacturing	D
333994.00	Gross	Industrial Process Furnace and Oven Manufacturing	C
212322.00	Gross	Industrial Sand Mining	C
423840.00	Gross	Industrial Supplies Merchant Wholesalers	E
333924.00	Gross	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing	C
332911.00	Gross	Industrial Valve Manufacturing	D
315291.00	Gross	Infants' Cut and Sew Apparel Manufacturing	D
519190.00	Gross	Information Services all other	A
483211.00	Gross	Inland Water Freight Transportation	B
483212.00	Gross	Inland Water Passenger Transportation	B
325188.00	Gross	Inorganic Basic Chemical Manufacturing all other	C
325131.00	Gross	Inorganic Dye and Pigment Manufacturing	C
337127.00	Gross	Institutional Furniture Manufacturing	C
334515.00	Gross	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	C
334513.00	Gross	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	C
524210.00	Gross	Insurance Agencies and Brokerages	B
524298.00	Gross	Insurance Related Activities all other	B
512220.00	Gross	Integrated Record Production/Distribution	A
541410.00	Gross	Interior Design Services	A
522293.00	Flat	International Trade Financing	U

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
519130.00	Gross	Internet Publishing and Broadcasting and Web Search Portals	A
485210.00	Gross	Interurban and Rural Bus Transportation	B
561611.00	Gross	Investigation Services	C
523930.00	Gross	Investment Advice	B
523110.00	Gross	Investment Banking and Securities Dealing	B
332111.00	Gross	Iron and Steel Forging	D
331111.00	Gross	Iron and Steel Mills	C
331210.00	Gross	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	C
331511.00	Gross	Iron Foundries	C
212210.00	Gross	Iron Ore Mining	C
334517.00	Gross	Irradiation Apparatus Manufacturing	C
561720.00	Gross	Janitorial Services	C
339913.00	Gross	Jewelers' Material and Lapidary Work Manufacturing	B
339911.00	Gross	Jewelry (except Costume) Manufacturing	B
448310.00	Gross	Jewelry Stores	B
423940.00	Gross	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers	E
611210.00	Gross	Junior Colleges	D
212324.00	Gross	Kaolin and Ball Clay Mining	C
621492.00	Gross	Kidney Dialysis Centers	C
332214.00	Gross	Kitchen Utensil, Pot, and Pan Manufacturing	D
322225.00	Gross	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses	E
326130.00	Gross	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	D
237210.00	Gross	Land Subdivision	D
541320.00	Gross	Landscape Architectural Services	C
561730.00	Gross	Landscaping Services	C
611630.00	Gross	Language Schools	D
333312.00	Gross	Laundry, Dry cleaning, and Pressing Machine Manufacturing Commercial	C
333112.00	Gross	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	C
541110.00	Gross	Lawyers - Exemptions may apply see Code of AL Section 40-12-49, Must Provide Board Certification: Alabama State Bar	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
212231.00	Gross	Lead Ore and Zinc Ore Mining	C
339942.00	Gross	Lead Pencil and Art Good Manufacturing	B
316110.00	Gross	Leather and Hide Tanning and Finishing	D
316999.00	Gross	Leather Good and Allied Product Manufacturing all other	D
541199.00	Gross	Legal Services all other	C
531130.00	Gross	Lessors of Mini warehouses and Self-Storage Units	B
533110.00	Gross	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	C
531120.00	Gross	Lessors of Nonresidential Buildings (except Mini warehouses)	B
531190.00	Gross	Lessors of Other Real Estate Property	B
531110.00	Gross	Lessors of Residential Buildings and Dwellings	B
519120.00	Gross	Libraries and Archives	A
336112.00	Gross	Light Truck and Utility Vehicle Manufacturing	D
327410.00	Gross	Lime Manufacturing	C
722211.00	Gross	Limited Service Restaurants <b>Must Provide Board Certification: Department of Health Permit</b>	D
485320.00	Units	Limousine Service <b>Must provide the number of Limousines</b>	J
482111.00	State Law	Line Haul Railroads	\$740.00
812331.00	Gross	Linen Supply	B
454312.00	Gross	Liquefied Petroleum Gas (Bottled Gas) Dealers	D
323110.00	Gross	Lithographic Printing Commercial	D
424520.00	Gross	Livestock Merchant Wholesalers	E
492210.00	Gross	Local Messengers and Local Delivery	C
561622.00	Gross	Locksmiths <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	C
113310.00	Gross	Logging	D
912E.04	Flat	Lounge Retail Liquor Class I <b>Must also purchase Beer On/Off Premise(912.00), Wine On/Off Premise (912.02) and Drinking Establishment License (722410), Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
448320.00	Gross	Luggage and Leather Goods Stores	B
316991.00	Gross	Luggage Manufacturing	D
423310.00	Gross	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers	E
332710.00	Gross	Machine Shops	D



<b>Internal no.</b>	<b>Type</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
333512.00	Gross	Machine Tool (Metal Cutting Types) Manufacturing	C
333513.00	Gross	Machine Tool (Metal Forming Types) Manufacturing	C
334613.00	Gross	Magnetic and Optical Recording Media Manufacturing	C
454113.00	Gross	Mail Order Houses	D
311213.00	Gross	Malt Manufacturing	F
323116.00	Gross	Manifold Business Forms Printing	D
453930.00	Gross	Manufactured (Mobile) Home Dealers	B
321991.00	Gross	Manufactured Home (Mobile Home) Manufacturing	F
713930.00	Gross	Marinas	B
488320.00	Gross	Marine Cargo Handling	A
541613.00	Gross	Marketing Consulting Services	A
541910.00	Gross	Marketing Research and Public Opinion Polling	A
339943.00	Gross	Marking Device Manufacturing	B
238140.00	Gross	Masonry Contractors	E
562920.00	Gross	Materials Recovery Facilities	F
337910.00	Gross	Mattress Manufacturing	C
311941.00	Gross	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing	F
333913.00	Gross	Measuring and Dispensing Pump Manufacturing	C
424470.00	Gross	Meat and Meat Product Merchant Wholesalers	E
445210.00	Gross	Meat Markets	F
311612.00	Gross	Meat Processed from Carcasses	F
333613.00	Gross	Mechanical Power Transmission Equipment Manufacturing	C
541830.00	Gross	Media Buying Agencies	A
541840.00	Gross	Media Representatives	A
621511.00	Gross	Medical Laboratories	C
423450.00	Gross	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers	E
325411.00	Gross	Medicinal and Botanical Manufacturing	C
424320.00	Gross	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	E
315211.00	Gross	Men's and Boys' Cut and Sew Apparel Contractors	D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
315228.00	Gross	Men's and Boys' Cut and Sew Other Outerwear Manufacturing	D
315223.00	Gross	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing	D
315222.00	Gross	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing	D
315224.00	Gross	Men's and Boys' Cut and Sew Trouser, Slack, and Jean Manufacturing	D
315221.00	Gross	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing	D
315225.00	Gross	Men's and Boys' Cut and Sew Work Clothing Manufacturing	D
315993.00	Gross	Men's and Boys' Neckwear Manufacturing	D
448110.00	Gross	Men's Clothing Stores	B
316213.00	Gross	Men's Footwear (except Athletic) Manufacturing	D
621330.00	Gross	Mental Health Practitioners (except Physicians) <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	C
332431.00	Gross	Metal Can Manufacturing	D
332812.00	Gross	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	D
332811.00	Gross	Metal Heat Treating	D
337124.00	Gross	Metal Household Furniture Manufacturing	C
212299.00	Gross	Metal Ore Mining all other	C
423510.00	Gross	Metal Service Centers and Other Metal Merchant Wholesalers	E
332116.00	Gross	Metal Stamping	D
332420.00	Gross	Metal Tank (Heavy Gauge) Manufacturing	D
332321.00	Gross	Metal Window and Door Manufacturing	D
336992.00	Gross	Military Armored Vehicle, Tank, and Tank Component Manufacturing	D
327993.00	Gross	Mineral Wool Manufacturing	C
333131.00	Gross	Mining Machinery and Equipment Manufacturing	C
621999.00	Gross	Miscellaneous Ambulatory Health Care Services all other	C
325998.00	Gross	Miscellaneous Chemical Product and Preparation Manufacturing all other	C
111998.00	Gross	Miscellaneous Crop Farming all other	F
423990.00	Gross	Miscellaneous Durable Goods Merchant Wholesalers Other	E
335999.00	Gross	Miscellaneous Electrical Equipment and Component Manufacturing all other	C
332999.00	Gross	Miscellaneous Fabricated Metal Product Manufacturing all other	D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
523999.00	Gross	Miscellaneous Financial Investment Activities	A
311999.00	Gross	Miscellaneous Food Manufacturing all other	F
333999.00	Gross	Miscellaneous General Purpose Machinery Manufacturing all other	C
523910.00	Gross	Miscellaneous Intermediation	B
339999.00	Gross	Miscellaneous Manufacturing all other	B
424990.00	Gross	Miscellaneous Nondurable Goods Merchant Wholesalers Other	E
327999.00	Gross	Miscellaneous Nonmetallic Mineral Product Manufacturing all other	C
611699.00	Gross	Miscellaneous Schools and Instruction all other	D
453998.00	Gross	Miscellaneous Store Retailers (except Tobacco Stores) all other	B
314999.00	Gross	Miscellaneous Textile Product Mills all other	E
562998.00	Gross	Miscellaneous Waste Management Services all other	F
321999.00	Gross	Miscellaneous Wood Product Manufacturing all other	F
485111.00	Gross	Mixed Mode Transit Systems	B
722330.00	Gross	Mobile Food Services <b>Must Provide Board Certification: Department of Health Permit</b>	C
521110.00	Gross	Monetary Authorities Central Bank	A
522310.00	Gross	Mortgage and Nonmortgage Loan Brokers	A
512120.00	Gross	Motion Picture and Video Distribution	A
512199.00	Gross	Motion Picture and Video Industries Other	A
512110.00	Gross	Motion Picture and Video Production	A
512131.00	Gross	Motion Picture Theaters (except Drive Ins)	A
335312.00	Gross	Motor and Generator Manufacturing	C
336213.00	Gross	Motor Home Manufacturing	D
336391.00	Gross	Motor Vehicle Air Conditioning Manufacturing	D
336211.00	Gross	Motor Vehicle Body Manufacturing	D
336340.00	Gross	Motor Vehicle Brake System Manufacturing	D
441229.00	Gross	Motor Vehicle Dealers all other <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	D
336370.00	Gross	Motor Vehicle Metal Stamping	D
423140.00	Gross	Motor Vehicle Parts (Used) Merchant Wholesalers	E
336399.00	Gross	Motor Vehicle Parts Manufacturing all other	D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
336360.00	Gross	Motor Vehicle Seating and Interior Trim Manufacturing	D
336330.00	Gross	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing	D
423120.00	Gross	Motor Vehicle Supplies and New Parts Merchant Wholesalers	E
488410.00	Gross	Motor Vehicle Towing	A
336350.00	Gross	Motor Vehicle Transmission and Power Train Parts Manufacturing	D
441221.00	Gross	Motorcycle, ATV, and Personal Watercraft Dealers	D
336991.00	Gross	Motorcycle, Bicycle, and Parts Manufacturing	D
712110.00	Gross	Museums	C
111411.00	Gross	Mushroom Production	F
512230.00	Gross	Music Publishers	A
711130.00	Gross	Musical Groups and Artists	B
451140.00	Gross	Musical Instrument and Supplies Stores	B
339992.00	Gross	Musical Instrument Manufacturing	B
812113.00	Gross	Nail Salons <b>Must Provide Board Certification: Department of Health Permit</b>	B
313221.00	Gross	Narrow Fabric Mills	E
221210.00	Gross	Natural Gas Distribution	E
211112.00	Gross	Natural Gas Liquid Extraction	C
712190.00	Gross	Nature Parks and Other Similar Institutions	C
488330.00	Gross	Navigational Services to Shipping	A
441110.00	Gross	New Car Dealers <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	D
236117.00	Gross	New Housing Operative Builders	E
236116.00	Gross	New Multifamily Housing Construction (except Operative Builders) <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	E
236115.00	Gross	New Single Family Housing Construction (except Operative Builders) <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	E
451212.00	Gross	News Dealers and Newsstands	B
519110.00	Gross	News Syndicates	A
511110.00	Gross	Newspaper Publishers	B
322122.00	Gross	Newsprint Mills	E
325311.00	Gross	Nitrogenous Fertilizer Manufacturing	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
325222.00	Gross	Non-cellulosic Organic Fiber Manufacturing	C
311340.00	Gross	Non-chocolate Confectionery Manufacturing	F
327125.00	Gross	Non-clay Refractory Manufacturing	C
522298.00	Gross	Non-depository Credit Intermediation all other	A
322215.00	Gross	Non-folding Sanitary Food Container Manufacturing	E
,999,999.00	Flat	Non-Profit Organizations	Z
337122.00	Gross	Non-upholstered Wood Household Furniture Manufacturing	C
335932.00	Gross	Non-current Carrying Wiring Device Manufacturing	C
331522.00	Gross	Non-ferrous (except Aluminum) Die Casting Foundries	C
332112.00	Gross	Non-ferrous Forging	D
331491.00	Gross	Non-ferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	C
212399.00	Gross	Non-metallic Mineral Mining all other	C
531312.00	Gross	Non-residential Property Managers	B
481212.00	Gross	Non-scheduled Chartered Freight Air Transportation	B
481211.00	Gross	Non-scheduled Chartered Passenger Air Transportation	B
313230.00	Gross	Non-woven Fabric Mills	E
541120.00	Gross	Notaries	C
221113.00	Gross	Nuclear Electric Power Generation	E
111421.00	Gross	Nursery and Tree Production	F
444220.00	Gross	Nursery, Garden Center, and Farm Supply Stores	C
623110.00	Gross	Nursing Care Facilities	C
561110.00	Gross	Office Administrative Services	B
423420.00	Gross	Office Equipment Merchant Wholesalers	E
337214.00	Gross	Office Furniture (except Wood) Manufacturing	C
532420.00	Gross	Office Machinery and Equipment Rental and Leasing	C
333313.00	Gross	Office Machinery Manufacturing	C
453210.00	Gross	Office Supplies and Stationery Stores	C
621399.00	Gross	Offices of All Other Miscellaneous Health Practitioners	C
551111.00	Gross	Offices of Bank Holding Companies	B

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
551112.00	Gross	Offices of Other Holding Companies	B
333132.00	Gross	Oil and Gas Field Machinery and Equipment Manufacturing	C
237120.00	Gross	Oil and Gas Pipeline and Related Structures Construction <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	D
111120.00	Gross	Oilseed (except Soybean) Farming	F
111191.00	Gross	Oilseed and Grain Combination Farming	F
812922.00	Gross	One Hour Photo finishing	B
525910.00	Gross	Open End Investment Funds	B
339115.00	Gross	Ophthalmic Goods Manufacturing	B
423460.00	Gross	Ophthalmic Goods Merchant Wholesalers	E
446130.00	Gross	Optical Goods Stores	C
333314.00	Gross	Optical Instrument and Lens Manufacturing	C
621320.00	Gross	Optometrists - <b>Exemptions may apply see Code of AL Section 40-12-135, Must Provide Board Certification: Optometry Board</b>	C
111310.00	Gross	Orange Groves	F
325199.00	Gross	Organic Basic Chemical Manufacturing all other	C
332323.00	Gross	Ornamental and Architectural Metal Work Manufacturing	D
541219.00	Gross	Other Accounting Services	C
522390.00	Gross	Other Activities Related to Credit Intermediation	B
315999.00	Gross	Other Apparel Accessories and Other Apparel Manufacturing	D
532490.00	Gross	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	C
333319.00	Gross	Other Commercial and Service Industry Machinery Manufacturing	C
423440.00	Gross	Other Commercial Equipment Merchant Wholesalers	E
323119.00	Gross	Other Commercial Printing	D
335929.00	Gross	Other Communication and Energy Wire Manufacturing	C
334290.00	Gross	Other Communications Equipment Manufacturing	C
624229.00	Gross	Other Community Housing Services	E
334119.00	Gross	Other Computer Peripheral Equipment Manufacturing	C
541519.00	Gross	Other Computer Related Services	A
327390.00	Gross	Other Concrete Product Manufacturing	C

<b>Internal no.</b>	<b>Type</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
423390.00	Gross	Other Construction Material Merchant Wholesalers	E
212319.00	Gross	Other Crushed and Broken Stone Mining and Quarrying	C
522190.00	State Law	Other Depository Credit Intermediation	U
524128.00	Gross	Other Direct Insurance (except Life, Health, and Medical) Carriers	A
221119.00	Gross	Other Electric Power Generation	E
811219.00	Gross	Other Electronic and Precision Equipment Repair and Maintenance	B
334419.00	Gross	Other Electronic Component Manufacturing	C
423690.00	Gross	Other Electronic Parts and Equipment Merchant Wholesalers	E
333618.00	Gross	Other Engine Equipment Manufacturing	C
332618.00	Gross	Other Fabricated Wire Product Manufacturing	D
424590.00	Gross	Other Farm Product Raw Material Merchant Wholesalers	E
525990.00	Gross	Other Financial Vehicles	A
111419.00	Gross	Other Food Crops Grown Under Cover	F
238190.00	Gross	Other Foundation, Structure, and Building Exterior Contractors	E
447190.00	Gross	Other Gasoline Stations	C
336419.00	Gross	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	D
315119.00	Gross	Other Hosiery and Sock Mills	D
314129.00	Gross	Other Household Textile Product Mills	E
624190.00	Gross	Other Individual and Family Services	E
525190.00	Gross	Other Insurance Funds	B
313249.00	Gross	Other Knit Fabric and Lace Mills	E
335129.00	Gross	Other Lighting Equipment Manufacturing	C
335228.00	Gross	Other Major Household Appliance Manufacturing	C
541618.00	Gross	Other Management Consulting Services	A
114119.00	Gross	Other Marine Fishing	E
334519.00	Gross	Other Measuring and Controlling Device Manufacturing	C
332439.00	Gross	Other Metal Container Manufacturing	D
332919.00	Gross	Other Metal Valve and Pipe Fitting Manufacturing	D
333518.00	Gross	Other Metalworking Machinery Manufacturing	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
321918.00	Gross	Other Millwork (including Flooring)	F
336322.00	Gross	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing	D
111339.00	Gross	Other Non-citrus Fruit Farming	F
331528.00	Gross	Other Nonferrous Foundries (except Die Casting)	C
562219.00	Gross	Other Nonhazardous Waste Treatment and Disposal	F
481219.00	Gross	Other Nonscheduled Air Transportation	B
311223.00	Gross	Other Oilseed Processing	F
332995.00	Gross	Other Ordnance and Accessories Manufacturing	D
711190.00	Gross	Other Performing Arts Companies	B
811490.00	Gross	Other Personal and Household Goods Repair and Maintenance	D
327212.00	Gross	Other Pressed and Blown Glass and Glassware Manufacturing	C
423490.00	Gross	Other Professional Equipment and Supplies Merchant Wholesalers	E
541690.00	Gross	Other Scientific and Technical Consulting Services	A
541890.00	Gross	Other Services Related to Advertising	A
561790.00	Gross	Other Services to Buildings and Dwellings	C
711219.00	Gross	Other Spectator Sports	B
327123.00	Gross	Other Structural Clay Product Manufacturing	C
488190.00	Gross	Other Support Activities for Air Transportation	A
488490.00	Gross	Other Support Activities for Road Transportation	A
488390.00	Gross	Other Support Activities for Water Transportation	A
611519.00	Gross	Other Technical and Trade Schools	D
485119.00	Gross	Other Urban Transit Systems	B
111219.00	Gross	Other Vegetable (except Potato) and Melon Farming	F
444210.00	Gross	Outdoor Power Equipment Stores	C
315191.00	Gross	Outerwear Knitting Mills	D
621498.00	Gross	Outpatient Care Centers all other	C
621420.00	Gross	Outpatient Mental Health and Substance Abuse Centers	C
333923.00	Gross	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	C
912F.05	Flat	Package Store Liquor Class II <b>Must also purchase, Beer Off Premise (912.01) and Wine Off (912.03) and Beer Wine and Liquor Stores</b>	H



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
		<b>Retail (445310), Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	
424420.00	Gross	Packaged Frozen Food Merchant Wholesalers	E
561910.00	Gross	Packaging and Labeling Services	C
333993.00	Gross	Packaging Machinery Manufacturing	C
488991.00	Gross	Packing and Crating	A
325510.00	Gross	Paint and Coating Manufacturing	C
444120.00	Gross	Paint and Wallpaper Stores	C
424950.00	Gross	Paint, Varnish, and Supplies Merchant Wholesalers	E
238320.00	Gross	Painting and Wall Covering Contractors	E
322121.00	Gross	Paper (except Newsprint) Mills	E
333291.00	Gross	Paper Industry Machinery Manufacturing	C
322130.00	Gross	Paperboard Mills	E
812930.00	Gross	Parking Lots and Garages	B
532112.00	Gross	Passenger Car Leasing	D
532111.00	Gross	Passenger Car Rental	D
541214.00	Gross	Payroll Services	C
111992.00	Gross	Peanut Farming	F
339941.00	Gross	Pen and Mechanical Pencil Manufacturing	B
525110.00	Gross	Pension Funds	B
511120.00	Gross	Periodical Publishers	B
311991.00	Gross	Perishable Prepared Food Manufacturing	F
812199.00	Gross	Personal Care Services Other	B
316993.00	Gross	Personal Leather Good (except Women's Handbag and Purse) Manufacturing	D
999222.00	Gross	Personal Services Not Elsewhere Classified	B
325320.00	Gross	Pesticide and Other Agricultural Chemical Manufacturing	C
453910.00	Gross	Pet and Pet Supplies Stores	B
812910.00	Gross	Pet Care (except Veterinary) Services	B
325110.00	Gross	Petrochemical Manufacturing	C
324199.00	Gross	Petroleum and Coal Products Manufacturing all other	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
424720.00	Gross	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	E
424710.00	Gross	Petroleum Bulk Stations and Terminals	E
324191.00	Gross	Petroleum Lubricating Oil and Grease Manufacturing	C
324110.00	Gross	Petroleum Refineries	C
325412.00	Gross	Pharmaceutical Preparation Manufacturing	C
446110.00	Gross	Pharmacies and Drug Stores <b>Must Provide Board Certification: Pharmacy Board</b>	C
212392.00	Gross	Phosphate Rock Mining	C
325312.00	Gross	Phosphatic Fertilizer Manufacturing	C
812921.00	Gross	Photofinishing Laboratories (except One Hour)	B
333315.00	Gross	Photographic and Photocopying Equipment Manufacturing	C
423410.00	Gross	Photographic Equipment and Supplies Merchant Wholesalers	E
325992.00	Gross	Photographic Film, Paper, Plate, and Chemical Manufacturing	C
541922.00	Gross	Photography Commercial	A
541921.00	Gross	Photography Studios, Portrait	A
621340.00	Gross	Physical, Occupational and Speech Therapists, and Audiologists	C
621111.00	Gross	Physicians (except Mental Health Specialists) <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	C
621112.00	Gross	Physicians, Mental Health Specialists <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	C
424310.00	Gross	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	E
486990.00	Gross	Pipeline Transportation all other	C
486110.00	Gross	Pipeline Transportation of Crude Oil	C
486210.00	Gross	Pipeline Transportation of Natural Gas	C
486910.00	Gross	Pipeline Transportation of Refined Petroleum Products	C
333220.00	Gross	Plastics and Rubber Industry Machinery Manufacturing	C
326111.00	Gross	Plastics Bag and Pouch Manufacturing	D
326160.00	Gross	Plastics Bottle Manufacturing	D
325211.00	Gross	Plastics Material and Resin Manufacturing	C
424610.00	Gross	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
326112.00	Gross	Plastics Packaging Film and Sheet (including Laminated) Manufacturing	D
326122.00	Gross	Plastics Pipe and Pipe Fitting Manufacturing	D
326191.00	Gross	Plastics Plumbing Fixture Manufacturing	D
326199.00	Gross	Plastics Product Manufacturing all other	D
332313.00	Gross	Plate Work Manufacturing	D
423720.00	Gross	Plumbing and Heating Equipment and Supplies (Hydronic) Merchant Wholesalers	E
238220.00	Gross	Plumbing Contractors <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	E
332913.00	Gross	Plumbing Fixture Fitting and Trim Manufacturing	D
621391.00	Gross	Podiatrists <b>Must Provide Board Certification: Podiatry Board</b>	C
325612.00	Gross	Polish and Other Sanitation Good Manufacturing	C
326140.00	Gross	Polystyrene Foam Product Manufacturing	D
327113.00	Gross	Porcelain Electrical Supply Manufacturing	C
488310.00	Gross	Port and Harbor Operations	A
523920.00	Gross	Portfolio Management	B
491110.00	Gross	Postal Service	A
115114.00	Gross	Postharvest Crop Activities (except Cotton Ginning)	F
212391.00	Gross	Potash, Soda, and Borate Mineral Mining	C
111211.00	Gross	Potato Farming	F
424440.00	Gross	Poultry and Poultry Product Merchant Wholesalers	E
112340.00	Gross	Poultry Hatcheries	F
311615.00	Gross	Poultry Processing	F
112390.00	Gross	Poultry Production Other	F
238110.00	Gross	Poured Concrete Foundation and Structure Contractors	E
332117.00	Gross	Powder Metallurgy Part Manufacturing	D
237130.00	Gross	Power and Communication Line and Related Structures Construction <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	D
332410.00	Gross	Power Boiler and Heat Exchanger Manufacturing	D
333991.00	Gross	Power Driven Hand tool Manufacturing	C
335311.00	Gross	Power, Distribution, and Specialty Transformer Manufacturing	C

<b>Internal no.</b>	<b>Type</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
332721.00	Gross	Precision Turned Product Manufacturing	D
332311.00	Gross	Prefabricated Metal Building and Component Manufacturing	D
321992.00	Gross	Prefabricated Wood Building Manufacturing	F
323122.00	Gross	Prepress Services	D
334612.00	Gross	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing	C
451220.00	Gross	Prerecorded Tape, Compact Disc, and Record Stores	B
331312.00	Gross	Primary Aluminum Production	C
335912.00	Gross	Primary Battery Manufacturing	C
331411.00	Gross	Primary Smelting and Refining of Copper	C
331419.00	Gross	Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)	C
334418.00	Gross	Printed Circuit Assembly (Electronic Assembly) Manufacturing	C
424110.00	Gross	Printing and Writing Paper Merchant Wholesalers	E
325910.00	Gross	Printing Ink Manufacturing	C
333293.00	Gross	Printing Machinery and Equipment Manufacturing	C
561431.00	Gross	Private Mail Centers	B
541614.00	Gross	Process, Physical Distribution, and Logistics Consulting Services	A
611430.00	Gross	Professional and Management Development Training	D
561330.00	Gross	Professional Employer Organizations	B
541990.00	Gross	Professional, Scientific, and Technical Services all other	A
711310.00	Gross	Promoters of Performing Arts, Sports, and Similar Events with Facilities	B
711320.00	Gross	Promoters of Performing Arts, Sports, and Similar Events without Facilities	B
622210.00	Gross	Psychiatric and Substance Abuse Hospitals	C
541820.00	Gross	Public Relations Agencies	A
511199.00	Gross	Publishers all other	B
322110.00	Gross	Pulp Mills	E
333911.00	Gross	Pump and Pumping Equipment Manufacturing	C
323114.00	Gross	Quick Printing	D
711212.00	Gross	Racetracks	B
334220.00	Gross	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	C

<b>Internal no.</b>	<b>Type</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
515111.00	Gross	Radio Networks	B
515112.00	Gross	Radio Stations	B
443112.00	Gross	Radio, Television, and Other Electronics Stores	B
336510.00	Gross	Railroad Rolling Stock Manufacturing	D
811420.00	Gross	Re upholstery and Furniture Repair	D
327320.00	Gross	Ready Mix Concrete Manufacturing	C
531210.00	Gross	Real Estate Agents and Brokers	B
531320.00	Gross	Real Estate Appraisers	B
522292.00	State Law	Real Estate Credit	U
531390.00	Gross	Real Estate Other Activities Related to	B
321219.00	Gross	Reconstituted Wood Product Manufacturing	F
512210.00	Gross	Record Production	A
721214.00	Gross	Recreational and Vacation Camps (except Campgrounds)	E
532292.00	Gross	Recreational Goods Rental	D
441210.00	Gross	Recreational Vehicle Dealers	D
423930.00	Gross	Recyclable Material Merchant Wholesalers	E
493120.00	Gross	Refrigerated Warehousing and Storage	F
423740.00	Gross	Refrigeration Equipment and Supplies Merchant Wholesalers	E
524130.00	Gross	Reinsurance Carriers	A
335314.00	Gross	Relay and Industrial Control Manufacturing	C
562910.00	Gross	Remediation Services	F
311613.00	Gross	Rendering and Meat Byproduct Processing	F
561491.00	Gross	Repossession Services	B
541712.00	Gross	Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)	A
541711.00	Gross	Research and Development in Biotechnology	A
541720.00	Gross	Research and Development in the Social Sciences and Humanities	A
623990.00	Gross	Residential Care Facilities Other	D
335121.00	Gross	Residential Electric Lighting Fixture Manufacturing	C
623220.00	Gross	Residential Mental Health and Substance Abuse Facilities	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
623210.00	Gross	Residential Mental Retardation Facilities	C
531311.00	Gross	Residential Property Managers	B
236118.00	Gross	Residential Remodelers	E
326192.00	Gross	Resilient Floor Covering Manufacturing	D
912G.06	Flat	Restaurant Retail Liquor <b>Must also purchase Beer On/Off Premise(912.00), Wine On/Off Premise (912.02) and Restaurant Retail (722110), Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
311811.00	Gross	Retail Bakeries	F
111160.00	Gross	Rice Farming	F
311212.00	Gross	Rice Milling	F
311911.00	Gross	Roasted Nuts and Peanut Butter Manufacturing	F
331221.00	Gross	Rolled Steel Shape Manufacturing	C
333516.00	Gross	Rolling Mill Machinery and Equipment Manufacturing	C
238160.00	Gross	Roofing Contractors	E
423330.00	Gross	Roofing, Siding, and Insulation Material Merchant Wholesalers	E
721310.00	Gross	Rooming and Boarding Houses	E
314991.00	Gross	Rope, Cordage, and Twine Mills	E
316211.00	Gross	Rubber and Plastics Footwear Manufacturing	D
326220.00	Gross	Rubber and Plastics Hoses and Belting Manufacturing	D
326299.00	Gross	Rubber Product Manufacturing all other	D
326291.00	Gross	Rubber Product Manufacturing for Mechanical Use	D
721211.00	Gross	RV (Recreational Vehicle) Parks and Campgrounds	E
522220.00	Gross	Sales Financing	U
322291.00	Gross	Sanitary Paper Product Manufacturing	E
517410.00	Flat	Satellite Telecommunications	K
522120.00	State Law	Savings Institutions – ATM or Branch Location	U
522120.01	State Law	Savings Institutions – Main Branch	U
332213.00	Gross	Saw Blade and Handsaw Manufacturing	D
333210.00	Gross	Sawmill and Woodworking Machinery Manufacturing	C
321113.00	Gross	Sawmills	F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
333997.00	Gross	Scale and Balance Manufacturing	C
487110.00	Gross	Scenic and Sightseeing Transportation, Land	A
487990.00	Gross	Scenic and Sightseeing Transportation, Other	A
487210.00	Gross	Scenic and Sightseeing Transportation, Water	A
481112.00	Gross	Scheduled Freight Air Transportation	B
481111.00	Gross	Scheduled Passenger Air Transportation	B
313222.00	Gross	Schiffli Machine Embroidery	E
485410.00	Gross	School and Employee Bus Transportation	B
323113.00	Gross	Screen Printing Commercial	D
311711.00	Gross	Seafood Canning	F
334511.00	Gross	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	C
522294.00	State Law	Secondary Market Financing	U
331314.00	Gross	Secondary Smelting and Alloying of Aluminum	C
331423.00	Gross	Secondary Smelting, Refining, and Alloying of Copper	C
331492.00	Gross	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	C
523210.00	Gross	Securities and Commodity Exchanges <b>Must Provide Board Certification: Alabama Securities Commission</b>	B
523120.00	Gross	Securities Brokerage <b>Must Provide Board Certification: Alabama Securities Commission</b>	B
561612.00	Gross	Security Guards and Patrol Services <b>Must Provide Board Certification: Alabama Security Regulatory Board</b>	C
561621.00	Gross	Security Systems Services (except Locksmiths) <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	C
334413.00	Gross	Semiconductor and Related Device Manufacturing	C
333295.00	Gross	Semiconductor Machinery Manufacturing	C
562991.00	Gross	Septic Tank and Related Services	F
423850.00	Gross	Service Establishment Equipment and Supplies Merchant Wholesalers	E
624120.00	Gross	Services for the Elderly and Persons with Disabilities	E
322213.00	Gross	Setup Paperboard Box Manufacturing	E
221320.00	Gross	Sewage Treatment Facilities	E
451130.00	Gross	Sewing, Needlework, and Piece Goods Stores	B

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
112410.00	Gross	Sheep Farming	F
315111.00	Gross	Sheer Hosiery Mills	D
332322.00	Gross	Sheet Metal Work Manufacturing	D
112512.00	Gross	Shellfish Farming	F
114112.00	Gross	Shellfish Fishing	E
336611.00	Gross	Ship Building and Repairing	D
448210.00	Gross	Shoe Stores	B
482112.00	Gross	Short Line Railroads	B
337215.00	Gross	Showcase, Partition, Shelving, and Locker Manufacturing	C
238170.00	Gross	Siding Contractors	E
339950.00	Gross	Sign Manufacturing	B
212222.00	Gross	Silver Ore Mining	C
339912.00	Gross	Silverware and Hollowware Manufacturing	B
238910.00	Gross	Site Preparation Contractors	E
713920.00	Gross	Skiing Facilities	B
332992.00	Gross	Small Arms Ammunition Manufacturing	D
332994.00	Gross	Small Arms Manufacturing	D
722213.00	Gross	Snack and Nonalcoholic Beverage Bars	D
311919.00	Gross	Snack Food Manufacturing Other	F
325611.00	Gross	Soap and Other Detergent Manufacturing	C
312111.00	Gross	Soft Drink Manufacturing	E
511210.00	Gross	Software Publishers	B
334611.00	Gross	Software Reproducing	C
321212.00	Gross	Softwood Veneer and Plywood Manufacturing	F
115112.00	Gross	Soil Preparation, Planting, and Cultivating	F
562111.00	Gross	Solid Waste Collection	F
562213.00	Gross	Solid Waste Combustors and Incinerators	F
562212.00	Gross	Solid Waste Landfill	F
512290.00	Gross	Sound Recording Industries Other	A
512240.00	Gross	Sound Recording Studios	A



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
111110.00	Gross	Soybean Farming	F
311222.00	Gross	Soybean Processing	F
333514.00	Gross	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing	C
711310.01	Unit	Special Events <b>Must provide number of events or purchase event license separately for each event</b>	L
485991.00	Gross	Special Needs Transportation	B
541490.00	Gross	Specialized Design Services Other	A
484220.00	Gross	Specialized Freight (except Used Goods) Trucking, Local	C
484230.00	Gross	Specialized Freight (except Used Goods) Trucking, Long Distance	C
622310.00	Gross	Specialty (except Psychiatric and Substance Abuse) Hospitals	C
311422.00	Gross	Specialty Canning	F
445299.00	Gross	Specialty Food Stores all other	F
238990.00	Gross	Specialty Trade Contractors all other	E
333612.00	Gross	Speed Changer, Industrial High Speed Drive and Gear Manufacturing	C
311942.00	Gross	Spice and Extract Manufacturing	F
339920.00	Gross	Sporting and Athletic Goods Manufacturing	B
423910.00	Gross	Sporting and Recreational Goods and Supplies Merchant Wholesalers	E
451110.00	Gross	Sporting Goods Stores	B
611620.00	Gross	Sports and Recreation Instruction	D
711211.00	Gross	Sports Teams and Clubs	B
332611.00	Gross	Spring (Heavy Gauge) Manufacturing	D
332612.00	Gross	Spring (Light Gauge) Manufacturing	D
424120.00	Gross	Stationery and Office Supplies Merchant Wholesalers	E
322233.00	Gross	Stationery, Tablet, and Related Product Manufacturing	E
221330.00	Gross	Steam and Air Conditioning Supply	E
331513.00	Gross	Steel Foundries (except Investment)	C
331512.00	Gross	Steel Investment Foundries	C
331222.00	Gross	Steel Wire Drawing	C
335911.00	Gross	Storage Battery Manufacturing	C
111333.00	Gross	Strawberry Farming	F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238120.00	Gross	Structural Steel and Precast Concrete Contractors	E
111991.00	Gross	Sugar Beet Farming	F
111930.00	Gross	Sugarcane Farming	F
311311.00	Gross	Sugarcane Mills	F
445110.00	Gross	Supermarkets and Other Grocery (except Convenience) Stores	F
115210.00	Gross	Support Activities for Animal Production	F
213113.00	Gross	Support Activities for Coal Mining	C
115310.00	Gross	Support Activities for Forestry	F
213114.00	Gross	Support Activities for Metal Mining	C
213115.00	Gross	Support Activities for Nonmetallic Minerals (except Fuels)	C
213112.00	Gross	Support Activities for Oil and Gas Operations	C
488210.00	Gross	Support Activities for Rail Transportation	A
488999.00	Gross	Support Activities for Transportation all other	A
561990.00	Gross	Support Services all other	C
325613.00	Gross	Surface Active Agent Manufacturing	C
322226.00	Gross	Surface Coated Paper board Manufacturing	E
339112.00	Gross	Surgical and Medical Instrument Manufacturing	B
339113.00	Gross	Surgical Appliance and Supplies Manufacturing	B
541370.00	Gross	Surveying and Mapping (except Geophysical) Services	A
335313.00	Gross	Switchgear and Switchboard Apparatus Manufacturing	C
325132.00	Gross	Synthetic Organic Dye and Pigment Manufacturing	C
325212.00	Gross	Synthetic Rubber Manufacturing	C
912D.03	Flat	Table Wine Off Premise Only <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
912C.02	Flat	Table Wine On/Off Premise <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
541213.00	Gross	Tax Preparation Services	C
485310.00	Unit	Taxi Service <b>Must provide number of taxi cabs</b>	J
512191.00	Gross	Tele production and Other Postproduction Services	A
517919.00	Flat	Telecommunications all other	K

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
517911.00	Flat	Telecommunications Resellers	K
561422.00	Gross	Telemarketing Bureaus and Other Contact Centers	B
561421.00	Gross	Telephone Answering Services	B
334210.00	Gross	Telephone Apparatus Manufacturing	C
515120.00	Gross	Television Broadcasting	B
561320.00	Gross	Temporary Help Services	B
624221.00	Gross	Temporary Shelters	E
541380.00	Gross	Testing Laboratories	A
313312.00	Gross	Textile and Fabric Finishing (except Broad woven Fabric) Mills	E
314911.00	Gross	Textile Bag Mills	E
333292.00	Gross	Textile Machinery Manufacturing	C
711110.00	Gross	Theater Companies and Dinner Theaters	B
524292.00	Gross	Third Party Administration of Insurance and Pension Funds	B
313113.00	Gross	Thread Mills	E
238340.00	Gross	Tile and Terrazzo Contractors	E
113110.00	Gross	Timber Tract Operations	D
423130.00	Gross	Tire and Tube Merchant Wholesalers	E
314992.00	Gross	Tire Cord and Tire Fabric Mills	E
441320.00	Gross	Tire Dealers	C
326211.00	Gross	Tire Manufacturing (except Retreading)	D
326212.00	Gross	Tire Retreading	D
541191.00	Gross	Title Abstract and Settlement Offices	C
424940.00	Gross	Tobacco and Tobacco Product Merchant Wholesalers	E
111910.00	Gross	Tobacco Farming	F
312229.00	Gross	Tobacco Product Manufacturing Other	E
312210.00	Gross	Tobacco Stemming and Re-drying	E
453991.00	Gross	Tobacco Stores	B
325620.00	Gross	Toilet Preparation Manufacturing	C
311830.00	Gross	Tortilla Manufacturing	F
334514.00	Gross	Totalizing Fluid Meter and Counting Device Manufacturing	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
561520.00	Gross	Tour Operators	C
423920.00	Gross	Toy and Hobby Goods and Supplies Merchant Wholesalers	E
323121.00	Gross	Trade binding and Related Work	D
485999.00	Gross	Transit and Ground Passenger Transportation all other	B
541930.00	Gross	Translation and Interpretation Services	A
423860.00	Gross	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers	E
336999.00	Gross	Transportation Equipment Manufacturing all other	D
561510.00	Gross	Travel Agencies	C
561599.00	Gross	Travel Arrangement and Reservation Services all other	C
336214.00	Gross	Travel Trailer and Camper Manufacturing	D
721199.00	Gross	Traveler Accommodation all other	C
111335.00	Gross	Tree Nut Farming	F
336212.00	Gross	Truck Trailer Manufacturing	D
532120.00	Gross	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	D
321214.00	Gross	Truss Manufacturing	F
523991.00	Gross	Trust, Fiduciary, and Custody Activities	B
525920.00	Gross	Trusts, Estates, and Agency Accounts	B
333611.00	Gross	Turbine and Turbine Generator Set Units Manufacturing	C
112330.00	Gross	Turkey Production	F
322224.00	Gross	Uncoated Paper and Multiwall Bag Manufacturing	E
315192.00	Gross	Underwear and Nightwear Knitting Mills	D
326113.00	Gross	Un-laminated Plastics Film and Sheet (except Packaging) Manufacturing	D
326121.00	Gross	Un-laminated Plastics Profile Shape Manufacturing	D
337121.00	Gross	Upholstered Household Furniture Manufacturing	C
212291.00	Gross	Uranium Radium Vanadium Ore Mining	C
326150.00	Gross	Urethane and Other Foam Product (except Polystyrene) Manufacturing	D
441120.00	Gross	Used Car Dealers <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	D
484210.00	Gross	Used Household and Office Goods Moving	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
453310.00	Gross	Used Merchandise Stores	F
336321.00	Gross	Vehicular Lighting Equipment Manufacturing	D
454210.00	Gross	Vending Machine Operators	D
541940.00	Gross	Veterinary Services Exemptions may apply see Code of AL Section 40-12-178, Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
532230.00	Gross	Video Tape and Disc Rental	D
327111.00	Gross	Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories Manufacturing	C
327112.00	Gross	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing	C
624310.00	Gross	Vocational Rehabilitation Services	E
452910.00	Gross	Warehouse Clubs and Supercenters	C
493190.00	Gross	Warehousing and Storage Other	F
423730.00	Gross	Warm Air Heating and Air Conditioning Equipment and Supplies Merchant Wholesalers	E
562119.00	Gross	Waste Collection Other	F
334518.00	Gross	Watch, Clock, and Part Manufacturing	C
237110.00	Gross	Water and Sewer Line and Related Structures Construction Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	D
221310.00	Gross	Water Supply and Irrigation Systems	E
313241.00	Gross	Weft Knit Fabric Mills	E
333992.00	Gross	Welding and Soldering Equipment Manufacturing	C
311221.00	Gross	Wet Corn Milling	F
111140.00	Gross	Wheat Farming	F
425120.00	Gross	Wholesale Trade Agents and Brokers	E
421990.00	Gross	Wholesale Trade Durable	E
422990.00	Gross	Wholesale Trade Non-Durable	E
442291.00	Gross	Window Treatment Stores	C
424810.01	Flat	Wine Wholesaler Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275
312130.00	Gross	Wineries	E
517110.00	Flat	Wired Telecommunications Carriers	K

<b>Internal no.</b>	<b>Type</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
517210.00	Flat	Wireless Telecommunications Carriers (except Satellite)	K
315232.00	Gross	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing	D
315233.00	Gross	Women's and Girls' Cut and Sew Dress Manufacturing	D
315231.00	Gross	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing	D
315239.00	Gross	Women's and Girls' Cut and Sew Other Outerwear Manufacturing	D
315234.00	Gross	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing	D
448120.00	Gross	Women's Clothing Stores	B
316214.00	Gross	Women's Footwear (except Athletic) Manufacturing	D
316992.00	Gross	Women's Handbag and Purse Manufacturing	D
424330.00	Gross	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers	E
315212.00	Gross	Women's, Girls', and Infants' Cut and Sew Apparel Contractors	D
321920.00	Gross	Wood Container and Pallet Manufacturing	F
337110.00	Gross	Wood Kitchen Cabinet and Countertop Manufacturing	C
337211.00	Gross	Wood Office Furniture Manufacturing	C
321114.00	Gross	Wood Preservation	F
337129.00	Gross	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing	C
321911.00	Gross	Wood Window and Door Manufacturing	F
313111.00	Gross	Yarn Spinning Mills	E
313112.00	Gross	Yarn Texturizing, Throwing, and Twisting Mills	E
712130.00	Gross	Zoos and Botanical Gardens	C

## Schedule "A"

<u>Gross Receipts Range</u>		<u>Fee:</u>
\$0.00	\$99,999.99	\$75.00
\$100,000.00	\$199,999.99	\$129.75
\$200,000.00	\$299,999.99	\$231.75
\$300,000.00	\$399,999.99	\$319.88
\$400,000.00	\$499,999.99	\$402.75
\$500,000.00	\$599,999.99	\$483.75
\$600,000.00	\$699,999.99	\$562.88
\$700,000.00	\$799,999.99	\$639.75
\$800,000.00	\$899,999.99	\$714.75
\$900,000.00	\$999,999.99	\$787.88
\$1,000,000.00	\$1,099,999.99	\$858.75
\$1,100,000.00	\$1,199,999.99	\$852.75
\$1,200,000.00	\$1,299,999.99	\$994.88
\$1,300,000.00	\$1,399,999.99	\$1,059.75
\$1,400,000.00	\$1,499,999.99	\$1,122.75
\$1,500,000.00	\$1,999,999.99	\$1,183.88
\$2,000,000.00	\$2,499,999.99	\$1,483.88
\$2,500,000.00	\$2,999,999.99	\$1,778.25
\$3,000,000.00	\$3,499,999.99	\$2,068.88
\$3,500,000.00	\$3,999,999.99	\$2,348.25
\$4,000,000.00	\$4,999,999.99	\$2,618.25
\$5,000,000.00	\$5,999,999.99	\$3,139.50
\$6,000,000.00	\$7,999,999.99	\$3,638.25
\$8,000,000.00	\$10,999,999.99	\$4,598.25
\$11,000,000.00	\$13,999,999.99	\$5,982.00
\$14,000,000.00	\$57,999,999.99	\$7,297.75
\$58,000,000.00	\$91,999,999.99	\$25,778.25
\$92,000,000.00	Over \$92MM	\$38,280.00

## Schedule “B”

<u>Gross Receipts Range</u>		<u>Fee:</u>
\$0.00	\$99,999.99	\$75.00
\$100,000.00	\$199,999.99	\$112.50
\$200,000.00	\$299,999.99	\$202.88
\$300,000.00	\$399,999.99	\$279.75
\$400,000.00	\$499,999.99	\$352.50
\$500,000.00	\$599,999.99	\$423.38
\$600,000.00	\$699,999.99	\$492.38
\$700,000.00	\$799,999.99	\$559.50
\$800,000.00	\$899,999.99	\$625.50
\$900,000.00	\$999,999.99	\$689.25
\$1,000,000.00	\$1,099,999.99	\$751.50
\$1,100,000.00	\$1,199,999.99	\$811.88
\$1,200,000.00	\$1,299,999.99	\$870.38
\$1,300,000.00	\$1,399,999.99	\$927.38
\$1,400,000.00	\$1,499,999.99	\$982.50
\$1,500,000.00	\$1,999,999.99	\$1,035.75
\$2,000,000.00	\$2,499,999.99	\$1,298.25
\$2,500,000.00	\$2,999,999.99	\$1,557.00
\$3,000,000.00	\$3,499,999.99	\$1,810.38
\$3,500,000.00	\$3,999,999.99	\$2,055.75
\$4,000,000.00	\$4,999,999.99	\$2,292.00
\$5,000,000.00	\$5,999,999.99	\$2,745.75
\$6,000,000.00	\$7,999,999.99	\$3,184.50
\$8,000,000.00	\$10,999,999.99	\$4,024.50
\$11,000,000.00	\$13,999,999.99	\$5,228.25
\$14,000,000.00	\$57,999,999.99	\$6,387.00
\$58,000,000.00	\$91,999,999.99	\$22,557.00
\$92,000,000.00	Over \$92MM	\$33,904.50



## Schedule “C”

<u>Gross Receipts Range</u>		<u>Fee:</u>
\$0.00	\$99,999.99	\$75.00
\$100,000.00	\$199,999.99	\$97.13
\$200,000.00	\$299,999.99	\$174.00
\$300,000.00	\$399,999.99	\$240.00
\$400,000.00	\$499,999.99	\$302.25
\$500,000.00	\$599,999.99	\$363.00
\$600,000.00	\$699,999.99	\$422.25
\$700,000.00	\$799,999.99	\$480.00
\$800,000.00	\$899,999.99	\$536.25
\$900,000.00	\$999,999.99	\$591.00
\$1,000,000.00	\$1,099,999.99	\$644.25
\$1,100,000.00	\$1,199,999.99	\$696.00
\$1,200,000.00	\$1,299,999.99	\$746.25
\$1,300,000.00	\$1,399,999.99	\$795.00
\$1,400,000.00	\$1,499,999.99	\$842.25
\$1,500,000.00	\$1,999,999.99	\$888.00
\$2,000,000.00	\$2,499,999.99	\$1,113.00
\$2,500,000.00	\$2,999,999.99	\$1,259.25
\$3,000,000.00	\$3,499,999.99	\$1,551.75
\$3,500,000.00	\$3,999,999.99	\$1,761.75
\$4,000,000.00	\$4,999,999.99	\$1,964.25
\$5,000,000.00	\$5,999,999.99	\$2,354.25
\$6,000,000.00	\$7,999,999.99	\$2,729.25
\$8,000,000.00	\$10,999,999.99	\$3,449.25
\$11,000,000.00	\$13,999,999.99	\$4,484.25
\$14,000,000.00	\$57,999,999.99	\$5,474.25
\$58,000,000.00	\$91,999,999.99	\$19,274.25
\$92,000,000.00	Over \$92MM	\$29,024.25

## Schedule “D”

<u>Gross Receipts Range</u>		<u>Fee:</u>
\$0.00	\$99,999.00	\$75.00
\$100,000.00	\$199,999.00	\$79.13
\$200,000.00	\$299,999.00	\$143.63
\$300,000.00	\$399,999.00	\$198.75
\$400,000.00	\$499,999.00	\$250.50
\$500,000.00	\$599,999.00	\$301.13
\$600,000.00	\$699,999.00	\$350.63
\$700,000.00	\$799,999.00	\$398.63
\$800,000.00	\$899,999.00	\$445.50
\$900,000.00	\$999,999.00	\$491.25
\$1,000,000.00	\$1,099,999.00	\$535.50
\$1,100,000.00	\$1,199,999.00	\$578.63
\$1,200,000.00	\$1,299,999.00	\$620.63
\$1,300,000.00	\$1,399,999.00	\$661.13
\$1,400,000.00	\$1,499,999.00	\$700.50
\$1,500,000.00	\$1,999,999.00	\$738.75
\$2,000,000.00	\$2,499,999.00	\$926.25
\$2,500,000.00	\$2,999,999.00	\$1,110.00
\$3,000,000.00	\$3,499,999.00	\$1,291.88
\$3,500,000.00	\$3,999,999.00	\$1,466.25
\$4,000,000.00	\$4,999,999.00	\$1,635.00
\$5,000,000.00	\$5,999,999.00	\$1,961.25
\$6,000,000.00	\$7,999,999.00	\$2,272.50
\$8,000,000.00	\$10,999,999.00	\$2,872.50
\$11,000,000.00	\$13,999,999.00	\$3,738.75
\$14,000,000.00	\$57,999,999.00	\$4,560.00
\$58,000,000.00	\$91,999,999.00	\$16,110.00
\$92,000,000.00	Over \$92MM	\$24,142.50

## **Schedule “E”**

<b><u>Gross Receipts Range</u></b>		<b><u>Fee:</u></b>
\$0.00	\$199,999.00	\$75.00
\$200,000.00	\$299,999.00	\$113.63
\$300,000.00	\$399,999.00	\$157.50
\$400,000.00	\$499,999.00	\$199.13
\$500,000.00	\$599,999.00	\$239.63
\$600,000.00	\$699,999.00	\$279.00
\$700,000.00	\$799,999.00	\$317.63
\$800,000.00	\$899,999.00	\$355.13
\$900,000.00	\$999,999.00	\$391.50
\$1,000,000.00	\$1,099,999.00	\$427.13
\$1,100,000.00	\$1,199,999.00	\$461.63
\$1,200,000.00	\$1,299,999.00	\$495.00
\$1,300,000.00	\$1,399,999.00	\$527.63
\$1,400,000.00	\$1,499,999.00	\$559.13
\$1,500,000.00	\$1,999,999.00	\$589.50
\$2,000,000.00	\$2,499,999.00	\$739.50
\$2,500,000.00	\$2,999,999.00	\$887.63
\$3,000,000.00	\$3,499,999.00	\$1,032.00
\$3,500,000.00	\$3,999,999.00	\$1,172.63
\$4,000,000.00	\$4,999,999.00	\$1,607.63
\$5,000,000.00	\$5,999,999.00	\$1,566.38
\$6,000,000.00	\$7,999,999.00	\$1,817.63
\$8,000,000.00	\$10,999,999.00	\$2,297.63
\$11,000,000.00	\$13,999,999.00	\$2,983.88
\$14,000,000.00	\$57,999,999.00	\$3,647.63
\$58,000,000.00	\$91,999,999.00	\$12,887.63
\$92,000,000.00	Over \$92MM	\$19,390.13

## Schedule "F"

<b>Gross Receipts Range</b>		<b>Fee:</b>
\$0.00	\$199,999.00	\$75.00
\$200,000.00	\$299,999.00	\$87.00
\$300,000.00	\$399,999.00	\$120.00
\$400,000.00	\$499,999.00	\$151.13
\$500,000.00	\$599,999.00	\$181.50
\$600,000.00	\$699,999.00	\$211.13
\$700,000.00	\$799,999.00	\$240.00
\$800,000.00	\$899,999.00	\$268.13
\$900,000.00	\$999,999.00	\$295.50
\$1,000,000.00	\$1,099,999.00	\$322.13
\$1,100,000.00	\$1,199,999.00	\$351.75
\$1,200,000.00	\$1,299,999.00	\$373.13
\$1,300,000.00	\$1,399,999.00	\$397.50
\$1,400,000.00	\$1,499,999.00	\$421.13
\$1,500,000.00	\$1,999,999.00	\$444.00
\$2,000,000.00	\$2,499,999.00	\$556.50
\$2,500,000.00	\$2,999,999.00	\$667.13
\$3,000,000.00	\$3,499,999.00	\$775.88
\$3,500,000.00	\$3,999,999.00	\$880.88
\$4,000,000.00	\$4,999,999.00	\$982.13
\$5,000,000.00	\$5,999,999.00	\$1,177.13
\$6,000,000.00	\$7,999,999.00	\$1,364.63
\$8,000,000.00	\$10,999,999.00	\$1,724.63
\$11,000,000.00	\$13,999,999.00	\$2,242.13
\$14,000,000.00	\$57,999,999.00	\$2,737.13
\$58,000,000.00	\$91,999,999.00	\$9,667.13
\$92,000,000.00	Over \$92MM	\$14,512.13

**Professionals which have been exempted from paying a license to the County according to the Code of Alabama are exempt from purchasing said county business license, including but not limited to the following:**

<u>Profession</u>	<u>Code of Alabama</u>
Actuaries, auditors, and public accountants	Section 40-12-43
Architects	Section 40-12-48
Attorneys	Section 40-12-49
Certified public accountants	Section 40-12-71
Dentists	Section 40-12-92
Engineers	Section 40-12-99
Medicine, chemistry, bacteriology, etc.	Section 40-12-126
Oculists, optometrists and opticians	Section 40-12-135
Osteopaths and chiropractors	Section 40-12-136
Scientists, naturopaths, and chiropractists	Section 40-12-155
Veterinary surgery	Section 40-12-178

**Schedule “G” – Amusement Devices and/or games**

\$500.00 per machine

**Schedule “H” – Beer, Wine & Liquor**

<u>Title of Code</u>		<u>Amount</u>
Beer On/Off Premise	0912A	\$56.25
Beer Off Premise Only	0912B	\$37.50
Table Wine On/Off Premises	0912C	\$56.25
Table Wine Off Premise Only	0912D	\$56.25

This section requires purchases of all three code, as they are part of the package.

Lounge Retail Liquor Class I	0912E	\$56.25
		\$487.50
		<u>\$56.25</u>
		\$600.00 Total

This section requires purchases of all three code, as they are part of the package.

Package Store Liquor Class II	0912F	\$37.50
		\$487.50
		<u>\$56.25</u>
		\$581.25 Total

This section requires purchases of all three code, as they are part of the package.

Restaurant Retail Liquor	0912G	\$56.25
		\$487.50
		<u>\$56.25</u>
		\$600.00 Total

This section requires purchases of all three code, as they are part of the package.

Club Liquor Class II	0912H	\$56.25
		\$487.50
		<u>\$56.25</u>
		\$600.00 Total

**Schedule “I” - Peddlers**

Daily Rate	Issued for single day sales activity	\$7.50
Weekly Rate	Issued for single dale sales activity	\$18.75
Monthly Rate	Issued for single day sales activity	\$37.50
Yearly Rate	Issued for single day sales activity	\$75.00

## **Schedule “J” – Taxi Cabs & Limousines**

1 Taxi Cab or Limousine	\$37.50
All taxi cabs or Limousines over 1	\$18.75 per taxi

## **Schedule “K” – Telecommunications**

\$75.00

## **Schedule “L” – Special Events Licenses**

\$175.00 per event

## **Schedule “M” – Fortune Tellers**

Annual license rate is \$750.00 and rate is reduced by \$18.75 each year until such time as the annual rate reaches \$375.00 and that becomes the minimum rate thereafter.

## **Schedule “O” Billiard and/or Pool tables**

For 1 to 2 billiard or pool tables	\$37.50 per table
All billiard or pool tables over 2	\$18.75 per table

## **Schedule “T” – Itinerants**

Itinerant business operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$375.00

## **Schedule “U” – Banks/Savings & Loans**

Bank and/or Saving & Loan ATM Location	\$7.50
Bank and/or Savings & Loan Branch Location	\$7.50
Bank Main Office and/or Savings & Loan Main Office	\$93.75

## **Schedule "V" - 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 “Z” – Non-Profit Organization**

Subject only to the issuance fee