

CITY OF MIDFIELD BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: 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.

<u>SCHEDULE #</u>	<u>CODE #</u>	<u>BUSINESS DESCRIPTION</u>	<u>FEE SCHEDULE/ AMOUNT</u>
111198	00	Farming and Crop Production - agriculture, crop production, nursery, fruit growers	5A
112990	00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	5J
113110	00	Forestry – logging, forestry, timber track operations, timber mgt	5J
114119	00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	5J
115114	00	Agriculture support – cotton gins, farm mgt, post-harvest activities	5J
211111	00	Oil and gas extraction – natural gas liquid extraction, crude extraction	5J
212299	00	Mining - (except for oil and gas) all related mining activities	5J
213112	00	Mining support services – for oil and gas mining activities, oil/gas wells	5J
221122	00	Utilities – electric power or light company	3% of gross receipts
221210	00	Utilities – natural gas company	3% of gross receipts
221310	00	Utilities – water, sewage treatment, steam, and other	3% of gross receipts
236220	00	Contractors – general contractors, comm. bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	2A
237990	00	Contractors – heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	2B
238220	00	Contractors – specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	2B
238220	01	Contractors – specialty trade – heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	2B
238320	00	Contractors – specialty trade – painting and wall covering	2B
238210	00	Contractors – specialty trade – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	2B
238140	00	Contractors – specialty trade – masonry and stone contractors	2B
238310	00	Contractors – specialty trade – drywall, acoustical & insulation	2B
238340	00	Contractors – specialty trade – tile, marble, terrazzo & mosaic	2B
238350	00	Contractors – specialty trade – carpentry contractors	2B

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238330	00	Contractors – specialty trade – floor coverings/all types	2B
238160	00	Contractors – specialty trade – roofing, siding & sheet metal	2B
238110	00	Contractors – specialty trade – concrete contractors	2B
237110	00	Contractors – specialty trade – water well drilling & irrigation	2B
238120	00	Contractors – specialty trade – structural steel erection	2B
238150	00	Contractors – specialty trade – glass and glazing contractors	2B
238910	00	Contractors – specialty trade – excavation and site development	2B
238910	01	Contractors – specialty trade – wrecking and demolition	2B
238290	00	Contractors – specialty trade – building equipment & mechanical install	2B
238130	00	Contractors – specialty trades contractors- non-general & non-heavy	2B
238990	00	Contractors - All other specialty contractors	2B
311991	00	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	5J
312212	00	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	5B
313112	00	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	5J
314129	00	Other mfg – mill operations not covered in 313, rugs, linen, curtains	5J
315999	00	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	5B
316993	00	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	5B
321999	00	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	5J
322229	00	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	5J
323110	00	Printing – screen, quick, digital, books, lithographic, handbills, comm.	5J
324199	00	Petroleum and coal mfg – asphalt, grease, roofing, paving products	5J
325998	00	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	5J
326291	00	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	5J

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327331	00	Nonmetal mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	5J
331521	00	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	5J
332999	00	Metal fabrication – cutlery, structural, ornamental, machine shops	5J
333990	00	Machinery mfg – office machinery, industrial, engines, farm, HVAC	5J
334419	00	Computer & electronic mfg – audio, video, circuit boards, peripherals	5J
335211	00	Appliance mfg – small appliance, lighting, electrical, battery, freezer	5J
336112	00	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship	5J
337129	00	Furniture mfg – cabinets, office, household, beds, kitchen	2B
339999	00	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	5A
421990	00	Wholesale trade – durable, vehicle, machinery, equipment, furniture	5A
422490	00	Wholesale trade – non-durable, paper, apparel, grocery, beverages, dairy	5J
422720	00	Wholesale trade – non-durable, wholesale gasoline distributor	5J
424810	00	Beer, Wine Wholesale – wholesale of beer, wine, and alcoholic bev. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1F
424810	01	Beer Wholesale - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1D
424810	02	Wine Wholesale - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1E
424810	03	Alcohol Manufacturing - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1A
424810	04	Alcohol Importer - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1B
424810	05	Liquor Wholesale - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1C
424810	06	Alcohol Warehouse - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1G
424810	07	Retail Liquor - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1H
424810	08	Retail Wine –Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1I
424810	09	Retail Wine – On/Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1J

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424810	10	Retail Beer – On/Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1K
424810	11	Retail Beer – Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1L
424810	12	Alcohol –Special Retail-This license must be purchased at City Hall Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1M
424810	13	Alcohol –Special Events- This license must be purchased at City Hall Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1N
441310	00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	5A
441110	00	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ... – dealerships and lots	5A
442110	00	Furniture – furniture, home furnishings, stores, floor coverings, window	5A
443112	00	Electronic & appliance store – household, radio, television, computers	5A
444130	00	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	5A
445120	00	Food & beverage stores – grocery, convenience store, markets	5A
445310	00	Package Stores – selling beer, wine and liquor plus general mdse- Must also purchase the following licenses 424810.07, 424810.11 and 424810.08 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1H, 1I, 1L &5A
446110	00	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	5A
447110	00	Gasoline Retail - selling gasoline with or without convenience stores	5C
448190	00	Clothing & accessories – men, women, children, infant, shoe, jewelry	5A
451110	00	Sporting goods & hobbies – toy, fish, gun, books, games	5A
452990	00	General merchandise stores – department, warehouse clubs, superstores	5A
453310	00	Used Merchandise Stores – books, miscellaneous, consignment	5A
453220	00	Miscellaneous retailers – florist, gift, novelty, pet, art, tobacco, works	5A
454210	00	Non-store retailers – direct selling, mail order	5J
454210	01	Non-store retailers – vending machine operators	Use Applicable codes under 91001.00 thru 91001.03 (5F)
454390	00	Other Direct Selling Establishment – FLEA MARKETS Operators	5J
454391	00	Non-Store Local Peddler – Per year	\$150.00 per year

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454391	01	Non-Store Local Peddler – Per day	\$25.00 per day
454391	02	Non-Store Local Peddler – Per week	\$60.00 per week
454391	03	Non-Store Local Peddler – Per month	\$75.00 per month
481111	00	Air transportation – airline tickets, shipping, freight, charters service	5B
482110	00	Rail transportation – transportation, ticket offices, state regulated 11-51-124	5B
484110	00	Truck transportation – local, long-distance, freight, moving, and storage	5B
484230	00	Truck transportation – terminal – state regulated 37-3-33	STATE REGULATED
485114	00	Passenger transportation – bus terminals state regulated 37-3-33	STATE REGULATED
485320	00	Passenger transportation – buses, taxicabs, limousine service, buggy, charters	8A
492110	00	Couriers – couriers and local messengers, services, local delivery services	5J
493110	00	Warehousing and storage – distribution, household, refrigerated, special, (This does not include mini-warehouses & self-storage units #531130)	5J
511110	00	Publishing industries except internet – newspaper, book, periodical, databases, software	5A
512131	00	Motion pictures – theatres, videos, recording, drive-ins, sound studios	8A
515112	00	Broadcasting – radio and television stations	5B
517310	00	Telecommunications – telephone local per Section 11-51-128 Code of Al 1975	\$270.00
517320	00	Telecommunications – telephone long distance per Section 11-51-128, Code of Al 1975	\$68.00
517212	00	Telecommunications – cellular and other wireless, paging	10A
517315	00	Telecommunications – resellers of service	10A
517510	00	Cable & Other Program Distributions – cable & satellite providers	10A
519190	00	Information services and data processing – providing, storing, processing, access to information	5J
522110	00	Bank Main Office – not branch location or ATM	3A
522111	00	Bank Branch or ATM – not main office of bank	3A

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522120	00	Savings and Loans – not branch location or ATM	3A
522121	00	S&L Branch or ATM – not main office of S&L	3A
522298	00	Pawn Shop – whether title pawn or merchandise	5J
522390	00	Credit services – companies and activities related to credit and mediation, check cashing, money order issuance, travelers check services, western union	3B
523999	00	Securities, commodity – brokerage, portfolio, investment, other financial services	3B
524126	00	Insurance Company and/or its agents – casualty, fire, and/or marine premiums 11-51-120/123	4% of premiums
524128	00	Insurance Company and/or its agents – health, allied and all other premiums 11-51-120/123	\$15.00+1% of premiums
524210	00	Agent Office – administration of third parties, pension funds, annuities, etc	4A
525990	00	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	3C
531110	00	Lessors of Residential Buildings and Dwellings – houses, apartments, duplex, mobile home, buildings. All lease/rental buildings/dwellings must comply will all applicable building and housing codes required by the City of Midfield. Failure to comply will result in the revocation of license.	7E
531120	00	Lessor of Nonresidential Buildings (except mini warehouses)	7A
531130	00	Rental and leasing - Mini warehouses and self-storage units	5J
531190	00	Lessor of Other Real Estate Property	7A
531210	00	Real estate – offices, agents, brokers, management Must hold a license issued by the Alabama Real Estate Commission	7B
532230	00	Rental and leasing – movie and video rental	5J
532310	00	Rental and leasing – auto, truck, trailer, RV, all tangible property	5J
532490	00	Other Rental and Leasing – commercial, industrial, communication towers (Any person firm or corporation that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed.)	5J
541110	00	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	6

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541111	00	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	6
541211	00	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	6
541213	00	Tax Return Preparation Services -	6
541310	00	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	6
541210	00	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	6
541311	00	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	6
541320	00	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	6
541330	00	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	6
541360	00	Surveyor – individual and/or firm professional license (local) Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	6
541511	00	Computer Programmer – individual and/or professional firm license	6
541810	00	Advertising Agencies -	6
541921	00	Photographer – studios, portrait, commercial, services	6
541940	00	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	6
541990	00	Professional Services Not Elsewhere Classified – scientific, technical, interpreters	6
551990	00	Management companies – offices, enterprises, regional, corporate	6
561491	00	Repossession Services- automobiles, boats, furniture, appliances, etc.	5B
561499	00	Administrative services- answering, employment, office, secretary	8A
561510	00	Travel Agencies – travel, tour, accommodation service	5A
561621	00	Security Systems Services – alarms, monitoring Must Provide Board Certification: Alabama Electronic Security Board of Licensure	5J
561622	00	Locksmiths – shops, services, sales, repairs Must Provide Board Certification: Alabama Electronic Security Board of Licensure	5A
561623	00	Locksmiths – Automobile – Does not require certification.	5A

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561710	00	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	8A
561720	00	Janitorial firm – janitorial cleaning services – individual or firm	8A
561730	00	Landscaping Services – installing trees, shrubs, plants, gardens, lawns, retaining walls, care and maintenance of such	6
561731	00	Lawn Maintenance – Mowing, trimming, routine maintenance of lawns or yards	8A
562111	00	Solid Waste Collection – garbage pick-up and hauling services (Must have franchise with the City of Midfield)	8A
562212	00	Landfills – solid waste disposal, sludge disposal, trash disposal	5J
562991	00	Septic Tank- pumping, cleaning, installation, renting of portable toilets Must Provide Board Certification: Alabama OnSite Wastewater Board	2C
562998	00	Waste management – grease traps, sewer clean-outs, storm basin, tank cleaning, disposal services	2C
611699	00	Educational services – technical, computer, sports, services, business	6
621111	00	Offices of Physicians- individual and/or firm - private or clinics, centers Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	6
621210	00	Offices of Dentist – individual and/or firm - private or clinics, centers Must Provide Board Certification: Board of Dental Examiners of Alabama	6
621310	00	Chiropractor – individual and/or firm – private or clinics, centers Must Provide Board Certification: Chiropractic Examiners Board	6
621320	00	Optometrist – individual and/or firm- private or clinics, centers Must Provide Board Certification: Optometry Board	6
621491	00	HMO – medical centers and services	11
621498	00	Outpatient Care Centers – all other types of services	11
621610	00	Home Healthcare Services – skilled nursing and personal care services in the home	11
621910	00	Ambulance – ambulance company and/or services (private operated)	8A
622110	00	Hospitals – surgical, substance abuse, psychiatric, general care, special	11
623110	00	Nursing Care Facilities – Nursing homes - residential care facility, skilled nursing and rehabilitation care	11
623312	00	Home for Elderly – care for elderly and continuing care facilities without skilled nursing care	11
624110	00	Social assistance – shelters, vocational, childcare, abuse, emergency assistant services, rehabilitation services	11
624410	00	Child Day Care Services – Day care center, pre-school centers	8A

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711310	00	Arts and sports – dance companies, musical, teams, tracks, promoters, agents, boxing events, beauty pageants, rodeos, festivals, circus non-school sports events – Special Events	5J
712110	00	Museums – museums and historical sites, zoos, botanical gardens, parks	5A
713120	00	Amusement – arcades Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the City of Midfield shall first consult with the Police Chief of the City of Midfield and seek approval of the Midfield City Council. For each machine operated by one cent and not more than 25 cents	5F
713120	01	Amusement – arcades Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the City of Midfield shall first consult with the Police Chief of the City of Midfield and seek approval of the Midfield City Council. For each machine operated by 26 cents and not more than 50 cents	5F
713120	02	Amusement – arcades Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the City of Midfield shall first consult with the Police Chief of the City of Midfield and seek approval of the Midfield City Council. For each machine operated by 51 cents and not more than one dollar	5F
713120	03	Amusement – arcades Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the City of Midfield shall first consult with the Police Chief of the City of Midfield and seek approval of the Midfield City Council. For each machine operated by more than one dollar and one cent	5F
		Bingo Hall licenses are all handled by city hall. If you are interested in purchasing this type of license please contact the city.	
713940	00	Fitness Centers, Health Spas, Recreational Sports Centers	8A
713990	00	All Other Musical and Recreational Industries -	8A
721110	00	Accommodations – hotels, motels and similar facilities	7D
721191	00	Accommodations – bed and breakfast inns and services	7D
721211	00	Accommodations – RV parks, and travel trailer parks, campsites	7E
721310	00	Accommodations – rooming houses and boarding houses	7D
722110	00	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health	5A
722211	00	Restaurant – limited facility or service-(fast food, drive-in) Must Provide Board Certification: Department of Health	5A
722320	00	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health	8A
722330	00	Mobile Food Services- (mobile) food stands, snack stands Must Provide Board Certification: Department of Health	8A

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722410	00	Drinking Establishment – club, lounge, bar or other Must also purchase 424810.09, 424810.10, 424810.07 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1H, 1J, 1K & 5A
811111	00	General Automotive Repair - engine replacement, repair	2B
811118	00	Repairs and maintenance – auto, paint/body, carwash, tune-up	2B
811192	00	Car wash, detailing	8A
811219	00	Repairs and maintenance – all electronic equipment	8A
811412	00	Repairs and maintenance – all appliances, home & garden equipment	8A
812111	00	Barber Shops – Shop License – Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	8A
812111	01	Barber Shops – Individual Barber Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	8A = \$150.00
812112	00	Beauty Salons- Shop License Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	8A
812112	01	Beauty Salon- Individual Stylist Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	8A = \$150.00
812113	00	Nail Salons	5B
812197	00	Tanning Beds/Salon	5J
812199	00	Other Personal Services – diet center, tattoo, body piercing, massage	5J
812210	00	Funeral Homes & Funeral Services – Must Provide Board Certification: Board of Funeral Services	5B
812310	00	Coin-Operated Laundries & Drycleaners	5A
812320	00	Drycleaners and Laundry Services (except coin-operated)	5A
812332	00	Industrial Launderers and Uniform Supply	5B
812930	00	Parking Lots and Garages	5J
812990	00	All Other Personal Services – bail bonding, wedding planner	8A
812991	00	Fortune Teller or Clairvoyant – individual reader license	5J
910001	00	Category for number of – vending machines for all types vending For each machine operated by one cent and not more than 25 cents	5F

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910001	01	Category for number of – vending machines for all types vending For each machine operated by 26 cents and not more than 50 cents	5F
910001	02	Category for number of – vending machines for all types vending For each machine operated by 51 cents and not more than one dollar	5F
910001	03	Category for number of – vending machines for all types vending For each machine operated by more than one dollar and one cent	5F
910002	00	Category for number of – pool tables Must be approved by the City Council and operated <u>only inside the corporate limits</u>	5F
910003	00	Category for number of – amusement devices and/or games, Must be approved by Midfield City Council.	\$35 PER MACHINE
920005	00	Category for number of – employees as a basis for calculating license	E
930006	00	Category for number of – square feet used for calculating license amount	S
999111	00	Unclassified miscellaneous business services not elsewhere classified wrecker services, meter readers, inventory computing, etc	5J
999222	00	Unclassified miscellaneous personal services not elsewhere classified	5J
999999	00	Delivery	See Section 21

SECTION 23. License fee Schedules.

1. ALCOHOLIC BEVERAGES-LIQUOR, BEER, WINE

(a) Definitions, in construction of this subdivision, the following words or phrases shall, unless the context clearly indicates otherwise, have the meaning ascribed to them as follows:

“Board”. The Alcoholic Beverage Control Board of the State of Alabama

“City”. The City of Midfield, Alabama.

“Code”. The Alabama Alcoholic beverage Licensing Code of 1980, which is codified at Title 28-3A-1, et seq., *Code of Alabama, 1975.*

“Corporate Limits”. The corporate limits of the City.

“Engaged in Business”. A person shall be deemed engaged in business within the corporate limits if that person has a fixed place of business within said corporate limits, or if, pursuant to agreement of sale, express or implied, that person delivers any alcoholic beverage or liquor, beer or wine within said corporate limits, or if that person per within said corporate limits, any act authorized to be done only by the holder of any license issued by the Board.

“Fixed Place of Business”. Any place where any alcoholic beverage liquor, wine or beer is kept or stored for sale or delivery.

“Person”. Any legal entity, including, but not limited to, natural persons, associations and corporations, but excluding the State of Alabama and the Board.

“Wine Importer”. Any person licensed by the Board to import table wine manufactured outside the United States of America into this state.

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“Wine Retailer”. Any person licensed by the Board to engage in the retail sale of table wine to be consumed off the premises, and who does not possess a state liquor license.

“Wine Wholesaler”. Any person licensed by the Board to engage in the sale and distribution of table wine at wholesale only, to be sold for export, or to wine retailers, or to licensees and others within this state lawfully authorized to sell wine.

The terms “Alcoholic Beverage”, “Beer”, “Club”, “Importer”, “Liquor”, “Manufacturer”, “Restaurant”, “Retailer”, “Sale or Sell”, “Wholesaler”, “Wine”, “Fortified Wine” and “Table Wine” shall have the same meaning as ascribed to them by the Alabama Alcoholic Beverage Licensing Code and as interpreted by the regulations of the Board.

Each person licensed by the Board, who shall engage in the alcoholic beverage, liquor, beer or wine business within the corporate limits, shall prior to engaging in such business, pay to the City for the privilege of so engaging in business, an annual license fee and further fees as established below.

- A. Manufacturer License: Each person licensed by the Board as a manufacturer under section 21 (a) of the Code shall pay an annual license fee of \$500.00, 1 % of gross receipts in excess in excess of \$ 50,000.00 collected during the preceding year.
- B. Importer License: Each person licensed by the Board as an importer under Section 21 (b) of the Code shall pay an annual license fee of \$ 500.00.
- C. Liquor Wholesale: Each person licensed by the Board as a liquor wholesaler license under Section 21 (c) of the Code shall pay an annual license fee of \$ 500.00, plus an amount equal to 10% of gross purchases of liquor (excluding beer and wine) due and payable to the City of Midfield, Alabama, monthly, not later than the 20th day of the month following each calendar.
- D. Beer Wholesaler License: Each person licensed as a beer wholesaler under Section 21 (d) of the Code shall pay an annual license fee of \$ 250.00
- E. Wine Wholesaler License: Each person licensed as a wine wholesaler under Section 21 (d) of the Code shall pay an annual license fee of \$ 275.00.
- F. Beer and Wine Wholesale License: Each person licensed as a beer and wine wholesaler under Section 21 (d) of the Code shall pay an annual license of \$ 375.00 and in addition thereto an amount equal to one cent on each container of twelve ounces or fractional thereof of malt or brewed beverage sold, delivered, stored or taken out of storage in the City Of Midfield. The amount of one cent per twelve ounces of malt or brewed beverage shall apply to draft beer. All additional amounts due under this section shall become due and payable on the 15th of the succeeding month following the month of purchases or sales. The payment of all such additional amounts shall become delinquent on the 16th of the following month and a penalty of ten percent (10%) will be added to said additional amount herein set out. A twenty percent (20%) penalty will be added to all unpaid additional amounts on the 36th day after the date upon which said additional amount became due and payable.
- G. Warehouse License: each person licensed by the Board to operate an alcoholic Beverage warehouse under Section 21 (e) of the Code Shall pay an annual license fee of \$ 200.00.
- H. Retail Sales of Liquor License: License (On premise and Off Premise) : Each person licensed by the Board to operate and sell retail liquor on premise or off premise shall pay an annual license fee of \$ 300.00 plus an amount equal to 3 % of gross receipts

CITY OF MIDFIELD BUSINESS LICENSE FEE SCHEDULE

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where the gross receipts are derived from the sale of alcoholic beverages other than beer and wine. This tax shall be due and payable monthly on the 15th day of each month for the sales of the beverages noted above made in the immediate preceding month.

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| I. Retail Table Wine License for Off-Premises Consumption | Each person licensed by the Board to sell table wine at retail for off-premises consumption under Section 21 (i) of the Code shall pay an annual license fee of \$ 75.00 |
| J. Retail Table Wine For On-Premises And Off-Premises Consumption License | Each person licensed by the Board to sell table wine at retail for on premises and off premises consumption under Section 21 (j) of the Code shall pay an annual license fee of \$ 75.00. |
| K. Retail Beer License For on premise and Off premises Consumption | Each person licensed by the Board to sell beer for on premises and off premises consumption under Section 21 (k) of the Code shall pay an annual license fee of \$ 75.00 |
| L. Retail Beer License for off-premises Consumption | Each person licensed by the Board to sell beer for off-premises consumption under Section 21 (i) of the Code shall pay an annual license fee of \$ 50.00. |
| M. Special Retail License | Each person who shall be granted a special retail license by the Board under Section 21 (n), which is valid for 30 Days or less, shall pay a license of \$ 50.00. If such special license is valid for more than 30 days, such person shall pay a license fee of \$ 250.00 |
| N. Special Events Retail License | Each Person licensed by the Board to sell alcoholic beverages under Section 21 (o) of the Code shall pay to the City a license fee of \$ 50.00. |

(c) For the purposes of this Schedule establishing a license fee, gross receipts from the sale of table wine, which are taxed under the Alabama Table Wine Act of 1980, and gross receipts from the sale of beer on which the Uniform sales Tax is paid, shall be deducted from the amount considered gross receipts hereunder

(d) Notwithstanding any other provision of this Schedule, no license or privilege tax, or other charge for the privilege of doing business as a wine wholesaler, importer or retailer, shall be collected by the City which shall exceed one-half of the amount of the State license fee collected by the Board for like privilege.

(e) There shall be no proration of any license fee because of having operated only a part of a calendar year, except as by State law.

(f) A City license shall be obtained for each Board license held.

(g) No license will be issued until applicant and location have been approved by the Mayor and City Council.

CITY OF MIDFIELD BUSINESS LICENSE FEE SCHEDULE

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2. Contractors

- 2A. General Contractors: Registered and bonded with the State of Alabama. Must be on registration list, which is published yearly by the State of Alabama. (usually commercial) License fee \$ 300.00 Homebuilders and Remodelers: (residential) License fee \$ 300.00
- 2B. Sub-Contractors: Air Conditioning and heating, asphalt, paving, cabinet maker, electrical, auto mechanic, excavating, demolition, fencing, flooring, furnace installation, insulation, painting, plumbing, roofing, septic tank installation, sheet metal, swimming pool, tree surgeon, pruning. License fee \$200.00.
- 2C. Sub-Contractors: Furnace cleaning only, septic cleaning only, sign painting, gutters, awnings. License fee \$ 150.00
- 2D. **ANY CONTRACTOR, SUB-CONTRACTOR OR REMODELER NOT COVERED IN THE PRECEDING: \$ 200.00**

3. Financial Services

- 3A. \$ 10.00 Each Branch Office
- 3B. \$ 150.00 PLUS an amount equal to 3/20th of 1% of all gross fees and commissions in excess of \$20,000.00, received during the preceding year.
- 3C. \$ 150.00 PLUS each person selling stocks, bonds, or other securities shall pay a license fee of 3/20th of 1% of the gross commissions or fees in excess of \$20,000.00 received during the preceding year.

4. Insurance

- 4A. None
- 4B. \$ 150.00 plus an amount equal to 3/20th of 1% of gross receipts in excess of \$ 50,000.00
- 4C. Pursuant to the law of the State of Alabama, each fire and marine insurance company shall pay a license of \$ 4.00 on each \$100.00 or major fraction thereof of gross premiums, received on policies issued during the preceding year on property located in the City; provided that new companies shall pay a flat minimum license of \$50.00 on which there shall be an adjustment on the above basis at the expiration of the year. New or renewal.
- 4D. Pursuant to the law of the State of Alabama, each insurance company, other than fire, marine, and fraternal, shall pay a license of \$ 20.00 plus \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less returned premiums, received during the preceding year on policies issued during such year to citizens and residents of the City. New or renewal.

5A. Merchants & Business Retail & Wholesale

- 5A. \$200.00 Plus an amount equal to 3/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.
- 5B. \$250.00 Plus an amount equal to 3/20th of 1% of gross receipts (to include membership fees) in excess of \$ 20,000.00 during the preceding year.
- 5C. \$350.00 Plus an amount to equal 1/20th of 1% of gross receipts in excess of \$20,000.00 during the preceding year.

CITY OF MIDFIELD BUSINESS LICENSE FEE SCHEDULE

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- 5D. \$150.00 Each person peddling ice cream, peanuts, sandwiches, donuts, books, magazines, et cetera, delivered by basket, handcart or truck.
- 5E. It shall be unlawful to do business in the City of Midfield as an itinerant merchant without having first secured a license therefore as is herein provided, for the purpose of this Ordinance, any merchant engaging or intending to engage in the business as a merchant in the City for a period of time, not exceeding three hundred sixty five (365) days, shall be considered as an itinerant merchant, provided that peddlers shall not be considered itinerant merchants. Every application for such a license shall set forth the commodities to be sold, and the place intended to be occupied or used for the business. The fees for such licenses shall be Two Hundred Fifty Dollars (\$250.00) for one to ninety days and Five Hundred Dollars for more than ninety days but less than 365 days.
- 5F. \$ 10.00 For each machine operated by one cent an not more than 25 cents
\$ 25.00 For each machine operated by 26 cents and not more than 50 cents
\$ 50.00 For each machine operated by fifty one cents and not more than one dollar
\$100.00 For each machine operated by more than one dollar and one cent
- 5G. \$ 5.00 Sales will not be a disguise for doing business from residential areas. Said sales shall not be conducted for a period of more than two consecutive days not more than one sale shall be allowed in any six month period from the same location.
- 5H. \$250.00 Plus an amount equal to 3/20ths of 1% of gross receipts in excess of \$ 150,000.00 collected during the preceding year.
- 5I. \$300.00 Any person or corporation maintaining an office in the City for the support of the person or corporation shall pay a license determined by the gross annual payroll of the office during the preceding year. A corporation which a subsidiary of another corporation may not obtain a license under this subsection even if the purpose or function of the office is to provide support for the parent corporation. The license tax shall be \$ 300.00. PLUS an amount equal to 3/20ths of 1% of the gross annual payroll in excess of \$100,000.00 during the preceding year. The payroll is to include all salaries, fees, commissions, bonuses and compensation of any type of all personnel who routinely visit or maintain office space at that location. No person shall be licensed under this sub-section to avoid buying a license based on gross receipts of sales or services required in other sections of this ordinance.
- 5J. \$150.00 Plus 3/20ths of 1% of gross receipts in excess of \$ 15,000.00 collected during the preceding year.
- 5K. \$100.00

6. Professions & Vocations

Each person and each member of a firm or partnership engaged in any practice, profession, or vocation, including, accountants, architects, attorneys, auditors, dentists, chiropractors, physicians, chiropodists, surgeons, real estate brokers, real estate appraiser, et cetera shall purchase a business license based upon the annual gross receipts from such business during the preceding year as follows:

- 6A \$250.00 Plus an amount equal to 3/20ths of 1% of fees in excess of \$ 20,000.00 for the preceding year.
- 6B All privately, owned and operated schools of any kind academic, business, colleges, beauty, barber, dance, kindergartens and day care centers shall pay a license as follows:
\$ 150.00 where annual gross receipts less than \$20,000.00. Plus 3/20th of 1% gross receipts over \$20,000.00 During preceding year.

CITY OF MIDFIELD BUSINESS LICENSE FEE SCHEDULE

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7. Real Estate

- 7A. \$150.00 Every person, firm company, corporation, partnership or other legal entity engaged in the business of the rental of multi-family residential apartments shall purchase annually a license to do business at a cost of \$ 150.00. Plus one (1) percent of the gross rents in excess of \$ 20,000.00 collected for the preceding year.
- 7B. \$150.00 Any real estate, whether as a principal or agent, for two (2) persons or less. Plus \$ 50.00 for each additional person in same organization
- 7C. \$200.00 Development of property
- 7D. \$ 4.00 per room, Plus 3% of room lodging gross receipts, paid monthly not later than the 20th of the month immediately following the period covered.
- 7E. \$200.00 Every person, firm company, corporation, partnership or other legal entity engaged in the business of rental of mobile homes shall purchase annually a license to do business at a cost of \$150.00 plus one (1) percent of the gross rents in excess of \$50,000.00 collected for the preceding year.

8. Services

- 8A. \$200.00 Plus an amount equal to 3/20ths of 1% of gross receipts in excess of \$ 50,000.00 during the preceding year.
- \$150.00 For each individual stylist (barber or hair stylist)
- 8B. \$200.00 Retail or wholesale (all categories except gasoline). Plus an amount equal to 3/20ths of 1 % of gross receipts collected in excess of \$ 50,000.00 of the value of for all goods delivered within the corporate limits or the police jurisdiction of the City of Midfield during the preceding year.
- 8C. \$200.00 Retail or wholesale gasoline. Plus an amount equal to 1/20th of 1% of gross receipts in excess of \$ 50,000.00 collected during the preceding year.

9 Reserved

10. Utilities & Franchises

- 10A. Each person, firm company or corporation operating a telephone exchange in the City shall pay a license tax on a per capita basis as set forth in Section 11-51-128, Code of Alabama 1975, recompiled. Each person, firm Company or corporation operating a long distance telephone service in the City shall a license tax on a per capita basis as set forth in Section 11-51-128 Code of Alabama , 1975, as compiled. Each person, firm. Company, or corporation engaged in the business of transmitting television signals by wire or cable in the City, or installing wires or cables for the purpose of transmission of such signals shall pay a license tax of 3 % of the gross receipts collected within the City during the preceding year.
- 10B. Each person, firm, company or corporation engaged in the business of selling or distribution of natural gas in the City of Midfield shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company, or corporation in the City during the preceding calendar year from the sale of gas sold or distributed within the city.

CITY OF MIDFIELD BUSINESS LICENSE FEE SCHEDULE

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- 10C. Each person, firm, company or corporation engaged in the business of selling or distribution of electric current power shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company, or corporation in the City during the preceding calendar year from the sale of such electric power sold or distributed within the city.

- 10D. Each person, firm, company or corporation engaged in the business of supplying water for public domestic use in the City shall pay an amount equal to 3% of the gross receipts of the business transacted by such person firm, company, or corporation in the City for the preceding year from supplying water from any point or points in the City for any purpose.

- 10E. Each person, firm, company, or corporation operating passenger buses in the City shall pay an amount equal to 3% of the aggregate gross receipts from such operation of business routes within the City, to be determined by prorating the basis of the route miles operated within the City to the total number of route miles of said route.

11. Retirement Homes, Nursing Homes, Hospitals, Clinics & Infirmaries

Each person, firm, company, or corporation operating under this section shall purchase a license fee of \$ 250.00 plus an amount equal to 1/10th of 1% of the gross receipts collected during the preceding year. Receipts from professions licensed elsewhere may be deducted from the gross annual receipts to determine the license fee due. Gross receipts from all businesses operated within the complex shall be included when determining total fees due, no other license shall be required. All businesses operated by other firms within the complex shall be licensed separately.

Schedule “E” - Number of Employees

25 or Less	\$100.00
26-50	\$250.00
51-100	\$350.00
101-150	\$450.00
151-500	\$550.00
501 -999	\$650.00
1000- and up	\$900.00+ \$1.00 per employee in excess of 1,000

SCHEDULE “S” – NUMBER OF SQUARE FEET

S-1	From zero to	5,000 Square Feet	75.00
S-2	From 5,001 to	10,000 Square Feet	100.00
S-3	From 10,001 to	20,000 Square Feet	150.00
S-4	From 20,001 to	30,000 Square Feet	200.00
S-5	From 30,001 to	40,000 Square Feet	250.00
S-6	From 40,001 to	50,000 Square Feet	300.00
S-7	From 50,000 to	60,000 Square Feet	400.00
S-8	From 60,001 to	70,000 Square Feet	500.00
S-9	From 70,001 to	80,000 Square Feet	600.00
S-10	From 80,001 to	90,000 Square Feet	700.00
S-11	From 90,001 to	100,000 Square Feet	800.00
S-12	From 100,001 up -	\$900.00 plus \$.01 per square foot over 100,000	

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SECTION 21. Delivery License.

In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria: Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction; the taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise; such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer; the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year; any set-up or installation shall relate only to

- (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and
- (ii) the merchandise so delivered; if at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license. The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year. The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.