

2008 MIDLAND CITY 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>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>FEE CLASS OR RATES</u>
111	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers,	A
112	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	A
113	Forestry & Logging – logging, forestry, timber track operations, timber mgt,	A
114	Fishing & Hunting – hunting and trapping, finfish, shellfish, supplies,	A
115	Agriculture & Forestry Support – cotton gins, farm mgt, post-harvest activities	A
211	Oil and Gas Extraction – natural gas liquid extraction, crude extraction,	F
212	Mining - (Except Oil and Gas) all related mining activities,	F
213	Mining Support Services – for oil and gas mining activities, oil/gas wells	F
221	Utilities – electric power or light company	G
221-01	Utilities – natural gas company	G
221-02	Utilities – water, sewage treatment, steam, and other	G
236	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions	A
237	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer	A
238220	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning	A
238320	Contractors – <u>specialty trade</u> – painting and wall covering	A
238210	Contractors – <u>specialty trade</u> – electrical contractors	A
238140	Contractors – <u>specialty trade</u> – masonry and stone contractors	A
238310	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	A
238340	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	A
238350	Contractors – <u>specialty trade</u> – carpentry contractors	A

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238330	Contractors – specialty trade – floor coverings/all types	A
238160	Contractors – specialty trade – roofing, siding & sheet metal	A
238110	Contractors – specialty trade – concrete contractors	A
237110	Contractors – specialty trade – water well drilling & irrigation	A
238120	Contractors – specialty trade – structural steel erection	A
238150	Contractors – specialty trade – glass and glazing contractors	A
238910	Contractors – specialty trade – excavation/site development, wrecking, demolition	A
238290	Contractors – specialty trade – building equipment & mechanical install	A
238	Contractors – specialty trades contractors- non-general & non-heavy,	A
311	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing,	A
312	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	B
312121	Beer – on/off premise – state regulated through ABC	H
312122	Beer – off premise – state regulated through ABC	H
312131	Wine- on/off – state regulated through ABC	H
312131.01	Wine-off premise	H
424810	Beer & Wine – wholesale distributor	H
424810.01	Beer wholesale distributor	\$275.00
424810.02	Wine wholesale distributor	\$275.00
312141	Alcohol – state regulated through ABC	H
313	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	F
314	Other mfg – mill operations not covered in 313, rugs, linen, curtains	F
315	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	F
316	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	F

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321	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	C
322	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	C
323	Printing – screen, quick, digital, books, lithographic, handbills, comm	A
324	Petroleum and coal mfg – asphalt, grease, roofing, paving products	F
325	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	F
326	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	F
327	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	F
331	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	F
332	Metal fabrication – cutlery, structural, ornamental, machine shops	F
333	Machinery mfg – office machinery, industrial, engines, farm, HVAC	F
334	Computer & electronic mfg – audio, video, circuit boards, peripherals	F
335	Electrical Equip, Appliance and Component mfg – small appliance, lighting, electrical, battery, freezer	F
336	Transportation Equip mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	F
337	Furniture & Related Products mfg – cabinets, office, household, beds, kitchen	F
339	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, and motorcycle	F
421	Wholesale trade – <u> durable</u> , vehicle, machinery, equipment, furniture	B

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424720	Wholesale trade – non-durable, wholesale gasoline distributor	A
422	Wholesale trade –non-durable, paper, apparel, grocery, beverages, dairy	A
441	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	A
441.01	Motor vehicles - Dealerships and lots- new and/or used automobiles, motorcycles, boats, etc..	A
442	Furniture – furniture, home furnishings, stores, floor coverings, window	A
443	Electronic & appliance store – household, radio, television, computers	A
444	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery,	A
445	Food & beverage stores – grocery, convenience store, markets	A
445310	Package Stores – selling beer, wine and liquor plus general mdse Must also purchase 312122, 312131.01, 312141	D
446	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	C
447	Gasoline Retail - selling gasoline with or without convenience stores	C
448	Clothing & accessories – men, women, children, infant, shoe, jewelry	B
448410	Motor Vehicle Towing	B
451	Sporting goods & hobbies – toy, fish, gun, books, games	B
452	General merchandise stores – department, warehouse clubs, superstores	F
453310	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	A
453	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	A
453998	Fire Works retail stores – (fire works shops i.e., permanent location)	T
454390	Other Direct Selling Establishments	A

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454	Non-Store Retailer – peddlers license / local peddler	I
481	Air transportation – airline tickets, shipping, freight, charters service	F
482	Rail transportation – transportation, ticket offices, state regulated	11-51-124
483	Water transportation – coastal, freight forwarders, inland, passenger	B
484	Truck transportation – local, long-distance, freight, moving, and storage	B
484.01	Truck transportation – terminal – state regulated	37-3-33
485	Passenger transportation – charter and other vehicle transit services	B
485.01	Passenger transportation – bus terminals state regulated	37-3-33
485.02	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters,	J
485.03	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggies	J
487	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
492	Couriers – couriers and local messengers, services, local delivery services	B
493	Warehousing and storage – distribution, household, refrigerated, special	A
511	Publishing industries except internet – newspaper, book, periodical, databases, software	E
512	Motion pictures – theatres, videos, recording, drive-ins, sound studios	E
515	Broadcasting (Except Internet) – radio and television stations	E
517	Telecommunications – telephone local per 11-51-128	K
517.01	Telecommunications – telephone long distance per 11-51-128	K
517212	Telecommunications – cellular and other wireless, paging	K
517.02	Telecommunications – resellers of service	K

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517.03	Telecommunications – Franchise Tax	1% of gross based on agreement
519	Information services and data processing – providing, storing, processing, access to information	A
522	Bank Main Office – not branch location or ATM	U
522.01	Bank Branch or ATM – not main office of bank	U
522.02	Savings and Loans – not branch location or ATM	U
522.03	S&L Branch or ATM – not main office of S&L	U
522298	Pawn Shop – whether title pawn or merchandise	A
522390	Credit services – companies and activities related to credit and mediation	B
523	Securities, commodity – brokerage, portfolio, investment, other financial services	D
524	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11-51-120/123
524.01	Insurance Company and/or its agents – health, allied and all other	11-51-120/123
524210	Insurance Agencies & Brokerages– administration of third parties, pension funds, annuities, etc	D
525990	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	D
531210	Real estate – offices, agents, brokers, management, appraisers	A
532	Rental and leasing – auto, truck, trailer, RV, all tangible property	A
532230	Rental and leasing – movie and video rental	A
541110	Attorney/Lawyers – individual and/or firm professional license	C
541211	Accountant/CPAs – individual and/or firm professional license	C
541310	Architect – individual and/or firm	C

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	professional license	
621	Physician – individual and/or firm professional license	A
621.01	Dentist – individual and/or firm professional license	A
621.02	Chiropractor – individual and/or firm professional license	A
621.03	Optometrist – individual and/or firm professional license	A
541.04	Engineer – individual and/or firm professional license	C
541.01	Surveyor – individual and/or firm professional license	C
541511	Computer Programmer – individual and/or professional firm license	C
541.06	Photographer – studios, portrait, commercial, services	C
541940	Veterinarian – individual and/or firm professional license	A
541990	Professional Services Not Elsewhere Classified – scientific, technical	C
551	Management companies – offices, enterprises, regional, corporate	C
561710	Exterminating services – exterminating company and its services	A
561720	Janitorial firm – janitorial cleaning services – individual or firm	A
561730	Landscaping Services	A
561	Administrative & Support Services – answering, employment, office, sec., travel	A
562	Waste management – companies, trucks, septic tanks, landfill, services	E
611	Educational services – technical, computer, sports, services, business	A
621491	HMO – medical centers and other HMO owned outpatient care services	A
621498	Outpatient Care Centers – all other types of services	A
621910	Ambulance – ambulance company and/or services	A
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special	A
623110	Nursing care – residential care facility,	A

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	day care, assisted living	
623312	Nursing Home – care for elderly and continuing care facilities	A
624	Social assistance – shelters, vocational, child care, abuse, emergency	A
711	Arts and sports – dance, musical, teams, tracks, promoters, agents	A
711.01	Special Events – promoter or activity – see schedule for rates	L
712110	Museums – museums and historical sites, zoos, botanical gardens, parks	A
713110	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	A
721110	Accommodations – hotels, motels and similar facilities	F
721191	Accommodations – bed and breakfast inns and services	F
721214	Accommodations – trailer parks, RV parks, and travel parks	F
721310	Accommodations – rooming houses and boarding houses	F
722110	Restaurant – full service restaurant facility	A
722211	Restaurant – limited facility or service	A
722320	Caterers – and/or mobile food services	A
722410	Drinking Establishment – club, lounge, bar or other Must also purchase 312121, 312131, 312141	F
811118	Other Automotive Mechanical and Electrical Repair and Maintenance	A
811219	Other Electronic and Precision Equipment Repair and Maintenance	A
811412	Appliance Repair and maintenance	A
812	Personal and Laundry Services – hair, skin, barber, beautician, diet, nail, tanning, funerals	A
812990.00	Bail Bond	F
812990.01	Fortune Teller or Clairvoyant – individual reader license	F
910001	Category for number of – vending machines for all types vending	N
910002	Category for number of – pool tables	O

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910003	Category for number of – amusement devices and/or games	P
920005	Category for number of – employees as a basis for calculating license	R
930006	Category for number of – square feet used for calculating license amount	S
999111	Unclassified miscellaneous business services not elsewhere classified	C
999222	Unclassified miscellaneous personal services not elsewhere classified	B
999999	Delivery	V
923__	Administration of human resource programs	
924__	Administration of Environmental Quality Programs	
925__	Administration of housing, urban, comm.	
926__	Administration of Economic programs	
927__	Space, research, and technology	
928__	National Security and International Affairs	

Schedule "A" – Flat rate's are:

\$50.00

Schedule "B" – Flat rate's are:

\$75.00

Schedule "C" – Flat rate's are:

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\$100.00

Schedule "D" – Flat rate's are:

\$150.00

Schedule "E" – Flat rate's are:

\$200.00

Schedule "F" – Flat rate's are:

\$250.00

Schedule "G" - Electric Company and Gas Company

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

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Schedule "H" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing</u>
<u>Notes</u>			
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine off Premise Only)	312131.01	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	50.00	
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	
	312141	650.00	
	313131	75.00	

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110 (Wholesale Table Wine & Beer) 424810 375.00

All three codes are part of the package plus the business license code.

Schedule "I" - Peddlers

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

Schedule "J" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

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

Schedule "K" - Telephones & Telecommunications

[Each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

Schedule "L" - Special Events Licenses

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[Each city or town has to insert their own schedule for handling special events and all those activities that fall under the category of special events, functions or activities]

Schedule "M" - Fortune Tellers

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

Schedule "N" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
All over 10 machines vending any type merchandise or product	\$ 5.00 per decal

Schedule "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

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

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Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 25.00 per decal
All machines over 10	\$ 10.00 per decal

Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

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

Schedule "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people.....	100.00
R-2	Where personnel are from 3 to 5 people.....	250.00
R-3	Where personnel are from 6 to 10 people.....	400.00
R-4	Where personnel are from 11 to 20 people.....	550.00
R-5	Where personnel are from 21 to 50 people.....	700.00

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- R-6 Where personnel are from 51 to 75 people..... 850.00
- R-7 Where personnel is from 76 to 100 people..... 1, 0000.00
- R-8 Personnel over 100 to be 1,000.00 + 50.00 per person over 100.

Schedule "S" - Square Feet

- S-1 From zero to 5,000 Square Feet.....100.00
- S-2 From 5,000 to 10,000 Square Feet.....200.00
- S-3 From 10,000 to 20,000 Square Feet.....300.00
- S-4 From 20,000 to 30,000 Square Feet.....400.00
- S-5 From 30,000 to 40,000 Square Feet.....500.00
- S-6 From 40,000 to 50,000 Square Feet.....600.00
- S-7 From 50,000 to 60,000 Square Feet.....700.00
- S-8 From 60,000 to 70,000 Square Feet.....800.00
- S-9 From 70,000 to 80,000 Square Feet.....900.00
- S-10 From 80,000 to 90,000 Square Feet.....1,000.00
- S-11 From 90,000 to 100,000 Square Feet.....1,200.00
- S-16 From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000

Schedule "T" – Fireworks Stores

Flat rate \$500.00

Schedule "U" - Banks / Savings & Loans

Bank ATM Location \$ 10.00

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Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$ 125.00

Schedule "V" - Delivery License

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

See qualifications for Delivery License below:

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that

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municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

- (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) 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.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

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- (d) 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