

TOWN OF MILLPORT

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.

111998	Crop Production, Agriculture, Farming, Nursery, Fruit Growers, Etc	\$100.00
112990	Animal Production, Dairy, Beef, Sheep, Chickens, Etc	\$100.00
113110	Forestry Management and Sales – Standing Timber Only	\$350.00
113110.01	Forestry Harvesting (Logging Operations)	\$75.00
114119	Fishing, Hunting, Trapping, Hunting Supplies & Equipment	\$100.00
115114	Support for Cotton-Ginning, Farm Management, Agriculture	\$100.00
211111	Oil and gas extraction	C
212299	Mining	C
213112	Support for Mining and Oil Extraction	C
221122	Utilities – electric power or light company – state regulated	G
221210	Utilities – natural gas company – state regulated	G
221310	Utilities – water, sewage treatment, steam, and other	G
236221	Building Dev. Residential, Subdivision	E
237990	Heavy construction, highway, bridge, street, water, sewer	E
238210.00	General Contractor – State Board Certification Required	E
Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board		
238210.01	Specialty Contractors– electric - State Board Certification Required	E
Must Provide Board Certification: Alabama Electrical Contractors Board		
238210.02	Specialty Contractors–Plumbing/Gas Fitting-	E
Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board		
238210.03	Specialty Contractors– HVAC - State Board Certification Required	E
238210.04	Specialty Contractors– all other	E
311991	Food, Animals, Grain, Fruit, Dairy, Meat, Seafood, Etc mfg	E
312212	Beverages, Tobacco Products mfg	E

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313112	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	E
314129	Other mfg – mill operations not covered in 313, rugs, linen, curtains	E
315999	Apparel mfg	E
316993	Leather mfg	E
321999	Wood mfg, Sawing, Treating, Storage	F
322229	Paper mfg	F
323110	Printing & Related	F
324199	Petroleum and coal mfg	F
325998	Chemical mfg	F
326291	Plastic & rubber mfg	F
327331	Nonmetallic mfg	F
331521	Primary metal mfg –aluminum, copper, etc.	F
332999	Fabricated Metal, machine Shops, Etc	F
333990	Machinery mfg, HVAC, Office Products, Engines	F
334419	Computer products	F
336112	Transportation Equipment mfg	F
337129	Furniture and Related Products mfg	F
339999	Mfg Not Otherwise Listed	F
423990	Wholesale trades Durable Goods	E
424990	Paper, Office Products, Groceries, Apparel, Beverage, Etc	E
441310	Motor vehicles, Motorcycles, Boats, Auto Parts	F
442110	Furniture & Home Furnishings	F
443112	Electronics & Appliances	F

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444130	Building materials	F
445120	Groceries, Beverages, Convenience Stores, Markets	F
446110	Health & Personal Care Products	F
447110	Gas Stations (without convenience stores)	\$200.00
448130	Clothing & accessories	F
450220	Products Not Otherwise Listed	F
454391	Peddlers, Local	\$50.00
454392	Peddlers, Non Local	\$75.00
481111	Air, Water, Transportation	\$75.00
481111.01	Rail Transportation – per state guidelines 11-51-124 based on population	\$25
484230	Truck transportation – terminal – state regulated	\$25.00
485320	Transits, Bus, Taxi, Limo, Buggy, Sightseeing	\$75.00
492110	Couriers & Messengers	\$75.00
493110	Warehousing and storage	\$75.00
511110	Publishing industries – newspapers, magazines, shopping publications	B
512131	Motion pictures, Sound Recording, Etc	B
512112	Radio & TV Stations	B
513322	Other Communications, Internet, Telecommunication	B
513322.01	Telecommunication – local per 11-51-128 per state guidelines	\$60
513322.02	Telecommunication–long distance per 11-51-128 per state guidelines	\$15
521111	Banks & Savings and Loan	\$10.00
522390	Credit Intermediation	\$135.00
523999	Securities, commodity – brokerage, portfolio, investment, other	\$135.00

Must Provide Board Certification: Alabama Securities Commission

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524126	Insurance Company – casualty, fire, and/or marine premiums	11-51-120/123
524128	Insurance Company – health, allied and all other premiums	11-51-120/123
524.00	Insurance Agency (Insurance Companies Pay License Fees)	\$100.00
531210	Real estate Sales, Brokers, Developers (Not Otherwise Listed)	\$100.00
532310	Real Estate Leasing & Rentals	\$100.00
541211	Accountants	A
Must Provide Board Certification: Public Accountancy Board		
541211.01	Attorneys	A
Must Provide Board Certification: Alabama State Bar		
541211.02	Architect	A
Must Provide Board Certification: Architects Registration Board		
541211.03	Dentist	A
Must Provide Board Certification: Board of Dental Examiners of Alabama		
541211.04	Doctor	A
Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama		
541211.05	Engineer	A
Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board		
541990	Management Services	B
561499	Administrative services	B
562998	Waste Collection Companies	\$250.00
611699	Educational Services, Private Schools, Professional Training	\$75.00
621491	Other Medical Services, Not Otherwise Charged	\$75.00
621910	Volunteer Ambulance Services	No Fee
621919	Other Ambulance Services	\$75.00
623312	Nursing Home, Assisted Living Units	\$250.00
711310	Paid Spectator Sports (Not School or Park Supported)	\$75.00

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721110	Hotels, Motels	D
721110.01	Restaurants Health Permit Required	D
721110.02	Catering Health Permit Required	D
721191	Accommodations – bed and breakfast inns and services	D
811118	Repair Services, Auto Electronics, Equipment	\$75.00
812199	Personal & Laundry Services --Other	\$75.00
812199.01	Personal Services - Beauty Salons, Barber Shops	\$75.00
Must Provide Board Certification: Alabama Board of Cosmetology and Barbering		
812199.02	Personal Services - Funeral Homes	\$75.00
Must Provide Board Certification: Board of Funeral Services		
910001	Vending	\$75.00
910002	Pool tables, Amusement Devices	\$75.00 plus \$15.00 per device
999111	Not Otherwise Listed (Town Council will determine if unusual)	\$75.00
999999	Delivery	\$75.00, Must meet qualifications listed below

Schedule "A" –Based on Gross Receipts:

A fee of \$75.00 plus an additional amount equal to \$1.00 per thousand, or fraction thereof, of gross receipts in excess of \$50,000.00 up to \$250,000.00.

On receipts exceeding \$250,000.00 an additional fee of \$0.50 per thousand or fraction thereof, of gross receipts in excess of \$250,000.00 up to \$500,000.00.

On receipts exceeding \$500,000.00 an additional fee of \$0.20 per thousand, or fraction thereof, of gross receipts exceeding \$500,000.00.

Above rates do not include issuance fee.

Schedule "B" –Based on Gross Receipts:

A fee of \$75.00 plus an additional amount equal to \$1.00 per thousand, or fraction thereof, of gross receipts in excess of \$100,000.00 up to \$250,000.00.

On receipts exceeding \$250,000.00 an additional fee of \$0.50 per thousand or fraction thereof, of gross receipts in excess of \$250,000.00 up to \$500,000.00.

On receipts exceeding \$500,000.00 an additional fee of \$0.20 per thousand, or fraction thereof, of gross receipts exceeding \$500,000.00.

Above rates do not include issuance fee

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Schedule "C" –Based on Gross Receipts:

- A fee of \$75.00 plus an additional amount equal to \$1.50 per thousand, or fraction thereof, of gross receipts in excess of \$100,000.00 up to \$250,000.00.
- On receipts exceeding \$250,000.00 an additional fee of \$1.25 per thousand or fraction thereof, of gross receipts in excess of \$250,000.00 up to \$500,000.00.
- On receipts exceeding \$500,000.00 an additional fee of \$1.00 per thousand, or fraction thereof, of gross receipts in excess of \$500,000.00 up to \$1,000,000.00.
- On receipts exceeding \$1,000,000.00 an additional fee of \$0.60 per thousand, or fraction thereof, of gross receipts in excess of \$1,000,000.00.

Above rates do not include issuance fee

Schedule "D" –Based on Gross Receipts:

- A fee of \$75.00 plus an additional amount equal to \$1.00 per thousand, or fraction thereof, of gross receipts in excess of \$100,000.00 up to \$250,000.00.
- On receipts exceeding \$250,000.00 an additional fee of \$0.75 per thousand or fraction thereof, of gross receipts in excess of \$250,000.00 up to \$500,000.00.
- On receipts exceeding \$500,000.00 an additional fee of \$0.40 per thousand, or fraction thereof, of gross receipts in excess of \$500,000.00.

Above rates do not include issuance fee

Schedule "E" –Based on Gross Receipts:

- A fee of \$75.00 plus an additional amount equal to \$1.00 per thousand, or fraction thereof, of gross receipts in excess of \$100,000.00 up to \$250,000.00.
- On receipts exceeding \$250,000.00 an additional fee of \$0.50 per thousand or fraction thereof, of gross receipts in excess of \$250,000.00 up to \$500,000.00.
- On receipts exceeding \$500,000.00 an additional fee of \$0.20 per thousand, or fraction thereof, of gross receipts in excess of \$500,000.00.

Above rates do not include issuance fee

Schedule "F" –Based on Gross Receipts (Excluding Gasoline and Petroleum Products):

- A fee of \$75.00 plus an additional amount equal to \$1.00 per thousand, or fraction thereof, of gross receipts in excess of \$100,000.00 up to \$500,000.00.
- On receipts exceeding \$500,000.00 an additional fee of \$0.50 per thousand or fraction thereof, of gross receipts in excess of \$500,000.00 up to \$1,000,000.00.
- On receipts exceeding \$1,000,000.00 additional fee of \$0.20 per thousand, or fraction thereof, of gross receipts in excess of \$1,000,000.00 up to \$5,000,000.00.
- On gross receipts exceeding \$5,000,000.00 an additional fee of \$0.10 per thousand or fraction thereof, thereafter.

Above rates do not include issuance fee

Schedule G- Electric Company and Gas Company

For selling or distributing electrical current or natural gas, an amount equal to three percent (3%) 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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Delivery License

In lieu of any other type of license, a taxpayer may at its option purchase for **\$ 75.00 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 municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (a) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
 - (b) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
 - (c) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
 - (d) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.