



**Town of Millport (9100)
Business License
Fee Schedule**
including General Information/FAQs



Thank you for doing business in the Town of Millport

All businesses operating in the city limits or police jurisdiction of the Town of Millport 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.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

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

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

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

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. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by RDS does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out- of- state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is to be used in calculating the amount due for a business license. Provided, however, that:

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

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

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process should be directed to Avenu.

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

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	Accommodations – bed and breakfast inns and services	D
541211	Accountants Must Provide Board Certification: Public Accountancy Board	A
561499	Administrative services	B
481111	Air, Water, Transportation	75
112990	Animal Production, Dairy, Beef, Sheep, Chickens, Etc.	100
315999	Apparel manufacturing	E
541211	Architect Must Provide Board Certification: Architects Registration Board	A
541211	Attorneys Must Provide Board Certification: Alabama State Bar	A
521111	Banks & Savings and Loan	10
312212	Beverages, Tobacco Products manufacturing	E
236221	Building Dev. Residential, Subdivision Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
444130	Building materials	F
721110	Catering Must Provide Board Certification: Department of Health Permit	D
325998	Chemical manufacturing	F
448130	Clothing & accessories	F
334419	Computer products	F
492110	Couriers & Messengers	75
522390	Credit Intermediation	135
111998	Crop Production, Agriculture, Farming, Nursery, Fruit Growers, Etc.	100
999999	Delivery	V
541211	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	A
541211	Doctor Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
611699	Educational Services, Private Schools, Professional Training	75
443112	Electronics & Appliances	F
541211.1	Engineer Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
332999	Fabricated Metal, Machine Shops, Etc.	F
114119	Fishing, Hunting, Trapping, Hunting Supplies & Equipment	100
311991	Food, Animals, Grain, Fruit, Dairy, Meat, Seafood, Etc manufacturing	E
113110	Forestry Harvesting (Logging Operations)	75
113110	Forestry Management and Sales – Standing Timber Only	350
442110	Furniture & Home Furnishings	F
337129	Furniture and Related Products manufacturing	F
447110	Gas Stations (without convenience stores)	200
238210	General Contractor – Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
445120	Groceries, Beverages, Convenience Stores, Markets	F
446110	Health & Personal Care Products	F
237990	Heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
721110	Hotels, Motels	D
524	Insurance Agency (Insurance Companies Pay License Fees)	100
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	
316993	Leather manufacturing	E
333990	Machinery manufacturing, HVAC, Office Products, Engines	F
541990	Management Services	B
339999	Manufacturing Not Otherwise Listed	F
212299	Mining	C
512131	Motion pictures, Sound Recording, Etc	B
441310	Motor vehicles, Motorcycles, Boats, Auto Parts Must Provide Board Certification: Revenue Department-License Section	F
327331	Nonmetallic manufacturing	F
999111	Not Otherwise Listed (Town Council will determine if unusual)	75
623312	Nursing Home, Assisted Living Units Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	250
211111	Oil and gas extraction	C
621919	Other Ambulance Services	75
513322	Other Communications, Internet, Telecommunication	B
314129	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	E
621491	Other Medical Services, Not Otherwise Charged	75
711310	Paid Spectator Sports (Not School or Park Supported)	75
322229	Paper manufacturing	F
424990	Paper, Office Products, Groceries, Apparel, Beverage, Etc	E
454391	Peddlers, Local	50
454392	Peddlers, Non Local	75
812199	Personal & Laundry Services --Other	75
812199	Personal Services - Beauty Salons, Barber Shops Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	75
812199	Personal Services - Funeral Homes Must Provide Board Certification: Board of Funeral Services	75
324199	Petroleum and coal manufacturing	F
326291	Plastic & rubber manufacturing	F
910002	Pool tables, Amusement Devices \$75.00 plus \$15.00 per devic	e
331521	Primary metal manufacturing –aluminum, copper, etc.	F
323110	Printing & Related	F
450220	Products Not Otherwise Listed	F
511110	Publishing industries – newspapers, magazines, shopping publications	B
512112	Radio & TV Stations	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
481111	Rail Transportation – per state guidelines 11-51-124 based on population	25
532310	Real Estate Leasing & Rentals	100
531210	Real estate Sales, Brokers, Developers (Not Otherwise Listed)	100
811118	Repair Services, Auto Electronics, Equipment	75
721110	Restaurants Health Permit Required	D
523999	Securities, commodity – brokerage, portfolio, investment, other Must Provide Board Certification: Alabama Securities Commission	135
238210	Specialty Contractors– all other	E
238210	Specialty Contractors– electric – Must Provide Board Certification: Alabama Electrical Contractors Board	E
238210	Specialty Contractors– HVAC - Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
238210	Specialty Contractors–Plumbing/Gas Fitting- Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
115114	Support for Cotton-Ginning, Farm Management, Agriculture	100
213112	Support for Mining and Oil Extraction	C
513322	Telecommunication – local per 11-51-128 per state guidelines	60
513322	Telecommunication–long distance per 11-51-128 per state guidelines	15
313112	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	E
485320	Transits, Bus, Taxi, Limo, Buggy, Sightseeing	75
336112	Transportation Equipment manufacturing	F
484230	Truck transportation – terminal – state regulated	25
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
910001	Vending	75
621910	Volunteer Ambulance Services	No Fee
493110	Warehousing and storage	75
562998	Waste Collection Companies	250
423990	Wholesale trades Durable Goods	E
321999	Wood manufacturing, Sawing, Treating, Storage	F

Calculation Information

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

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.

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 75.00

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).