

**City of Morris (9373)  
Business License  
Fee Schedule**

including General Information/FAQs



## Thank you for doing business in the City of Morris

All businesses operating in the city limits or police jurisdiction of the City of Morris must purchase an annual business license prior to the commencement of business.

### How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://www.avenuinsights.com). For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

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

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

Be sure to enclose any required certifications with your payment.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

**Toll Free Phone:** 800-556-7274

### Important facts to know when completing your business license:

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

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### To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

# General Information/FAQs

## Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, [www.avenuinsights.com](http://www.avenuinsights.com). Please provide a copy of your certification/permit along with your application (if applicable).

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

## Gross Receipts, Definition of

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

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

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

## Location Specific, Definition

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

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

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

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

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

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

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

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

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

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

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

## New Business Information

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

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

## Police Jurisdiction (PJ), Definition and Rate of

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

## Penalty and Interest, Rate of

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

All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) 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](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: 800.556.7274  
Fax: 844.528.6529  
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
924110	Admin of Air & Water Resource	A
541810	Advertising Firm	B
511120	Advertising Media	B
339999	All Other Misc Manufacturing	B
621910	Ambulance Company or Ambulance Service <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	D
713120	Amusement Devices (Adult number of) each <b>must also purchase 713110</b>	\$2500.00 each
910003	Amusement Devices (All Other number of) each	\$25.00 each
713110	Amusement Firm or Company <b>must also purchase 713120</b>	B
811412	Appliance Repair and Maintenance	D
443112	Appliance Store	B
541310	Architect – Firm or Individual <b>Must Provide Board Certification: Architects Registration Board</b>	A
541110	Attorney – Firm or Individual <b>Must Provide Board Certification: Alabama State Bar</b>	A
441110	Automobile Dealer NEW <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	D
411120	Automobile Dealer USED <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	D
811118	Automobile Painting	C
441310	Automobile Parts Dealers	C
532310	Automobile Rental or Lease	C
441320	Automobile Tire Dealer	C
812990	Bail Bonding Services	B
422490	Bakery Goods (Wholesale)	E
522.00	Bank Branch or ATM	U
812111	Barber Shops <b>must also purchase code 812113</b> <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	B
812113	Barber/Beautician (per chair) <b>must also purchase code 812111 or 812112 whichever applies</b> <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	\$30.00 per chair

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
812112	Beauty Salons and or Beautician <b>must also purchase code 812113</b> Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
312132	Beer & Wine Wholesalers Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312122	Beer Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312121	Beer On/Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
424990	Beverage Wholesaler Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	E
115210	Boarding Horses	\$120.00
999111	Building Material Delivery	V
444130	Building Material Retail	C
337129	Cabinet Manufacturing	C
515210	Cable Companies	K
238991	Cable Installation	K
811192	Car Washes	C
561740	Carpet & Upholstery Cleaning	F
327331	Cement and/or Cement Block Plant	C
621310	Chiropractor – Firm or Individual Must Provide Board Certification: Chiropractic Examiners Board	A
711190	Circus (per day)	B
812199	Clairvoyant/Fortune Teller	\$2500.00
448130	Clothing Store – Children & Infants	B
448110	Clothing Store – Men	B
448210	Clothing Store – Shoes	B
448120	Clothing Store – Women	B
312141.03	Club Liquor Class II <b>must also purchase code 312121 and 312131</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
324120	Coal Mines or Strip Pits (over 500 tons/day)	C
324121	Coal Mines or Strip Pits (under 500 tons/day)	C



<b>Internal no.</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
451212	Consignment Store	F
532490	Construction Equipment – Renting/Leasing	C
238340	Contractor – Brick Mason	E
238321	Contractor – Closet Design	E
236220	Contractor – Commercial Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
238120	Contractor – Commercial Steel Erection	E
238310	Contractor – Drywall or Acoustical	E
238210	Contractor – Electrical Must Provide Board Certification: Alabama Electrical Contractors Board	E
238911	Contractor – Excavation	E
238350	Contractor – Finish Carpentry	E
238221	Contractor – Fireplace Installation	E
238330	Contractor – Flooring	E
238130	Contractor – Framing	E
238150	Contractor – Glass	E
238993	Contractor – Gutters Installation	E
238220	Contractor – Heating & Air Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
238320	Contractor – House Painter	E
238311	Contractor – Insulation	E
237110	Contractor – Irrigation	E
238992	Contractor – Landscaping	E
238341	Contractor – Marble, Granite and Slate	E
238140	Contractor – Masonry	E
236117	Contractor – On Site – Stick Built Homes Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
236115	Contractor – On Site Assembly of Modular or Pre-Manufactured Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
238190	Contractor – Ornamental Iron	E



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238990	Contractor – Paving	E
238211	Contractor – Plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
238110	Contractor – Poured Concrete Foundation & Structure	E
236118	Contractor – Residential Remodels Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
238121	Contractor – Residential Steel Erection	E
238160	Contractor – Roofing	E
238161	Contractor – Sheet Metal	E
238162	Contractor – Siding	E
238912	Contractor – Site Development	E
238390	Contractor – Waterproofing	E
237111	Contractor – Well Drilling	E
238910	Contractor- Demolition	E
445120	Convenience Store	F
492110	Courier Service	C
492210	Courier Service – Messenger or Local Delivery	C
424430	Dairy Wholesaler	E
711120	Dance School/Dance Center/Dance Hall	B
999112	Delivery License - General	V
621210	Dentist – Firm and/or individual Must Provide Board Certification: Board of Dental Examiners of Alabama	A
452111	Department Store	C
621111	Doctor – Firm and/or individual Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
446110	Drug Store or Apothecary Must Provide Board Certification: Pharmacy Board	C
812320	Drycleaners	B
484220	Dump Trucking (e.g., gravel, sand, topsoil)	C
561710	Exterminating Company Must Provide Board Certification: Department of Agriculture and Industries	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
111998	Feed Store	F
114119	Fishing Supplies	E
451213	Flea Market (Antique Store)	\$170.00
453110	Florist (Sales and Delivery)	B
812210	Funeral Parlor <b>Must Provide Board Certification: Board of Funeral Services</b>	B
442111	Furniture (Delivery, located outside limits)	V
442110	Furniture Store	C
221310	Gas (Butane & Propane)	G
999311	Gas (Propane, Butane Office Only)	\$120.00
447110	Gasoline Filling Station	E
447111	Gasoline Filling Station (per pump)	\$30.00
424720	Gasoline Wholesaler or other Motor Fuels	F
811111	General Automotive Repair	C
452990	General Merchandise Sales	C
445110	Grocery Store or Super Market	F
424490	Grocery Wholesaler	E
444131	Hardware Store	C
442113	Home Furnishings	C
721111	Hotels and Motels (per room) <b>must also purchase code 721110</b>	\$20.00 per room
721110	Hotels or Motels <b>must also purchase code 721111</b>	C
561720	House Cleaning )External & Maid Services)	F
236221	House Moving and Wreaking (Requires Bond for Mover)	E
493110	Household Storage Facility	F
114120	Hunting Supplies	E
312124	Ice Dealers	E
524210	Insurance Agent Office Location	R
524128	Insurance All Other	1%
524126	Insurance Fire & Marine	4%
541410	Interior Decorator	A
561721	Janitorial Services and/or Firm	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
448310	Jewelry Store	B
451214	Junk Stores or Sales	\$1000.00
561730	Landscaping Services	F
812331	Laundry – Linen Supply	B
561731	Lawn and Yard Mowing	F
811411	Lawn Mower Repair	D
561499	Locksmith	C
113110	Logging	D
722410	Lounge <b>must also purchase code 312141.00, 312121 and 312131</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	B
312141.00	Lounge Retail Liquor Class 1 <b>must also purchase code 312121, 312131 and 722410</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
541990	Lumber Manufacturing and Sales	B
332111	Machine Shop	D
452991	Merchandise Delivery	V
453930	Mobile Home Dealers	B
441221	Motorcycle Parts Store	C
532230	Movie Rental	D
512131	Movie Theater	A
484210	Moving and Transportation Vans	C
711130	Music Service	B
511110	Newspaper (Sales and Delivery)	B
111999	Nursery & Garden Supply	F
623110	Nursery or Day Care Facility <b>Must Provide Board Certification: Department of Human Resources</b>	C
324191	Oil, Wholesale	C
339115	Ophthalmic Goods Manufacturing	B
332999	Ornamental Iron Shop	D
332321	Overhead Door – Manufacturing/Installation	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
312141.01	Package Store Liquor Class II <b>must also purchase code 312122, 312123 and 445310</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
445310	Package Store <b>must also purchase code 312122, 312123 and 312141.01</b>	D
812200	Palm Rader	\$2500.00
522298	Pawn Shop (Approval of the Mayor & Council)	(Approval of the Mayor & Council)
454391	Peddlers	I
453910	Pet Grooming	C
453911	Pet Store	B
541921	Photographer Service	A
541922	Photographer Studio	A
910002	Pool Hall – Individual Table Fee <b>must also purchase 713990</b>	\$1500.00 each table
713990	Pool Hall <b>must also purchase 910002</b>	B
561790	Pressure Washing – Brick, Decks, & Driveways	F
454390	Produce/Curb Market – Temporary	I
541991	Professional Services Not Elsewhere Classified	A
811119	Radiator Repair	C
531210	Real Estate Office	B
236222	Refrigeration Service Co	E
532312	Rent or Lease Tangible Property	C
532311	Rental or Lease RV's	C
722110	Restaurant <b>if selling alcohol, beer and wine you must also purchase the following codes 312142, 312121 and 312131</b> <b>Must Provide Board Certification: Department of Health Permit</b>	C
312142	Restaurant Liquor must also purchase code <b>312121 and 312131 and 722110</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
711311	Rodeo – (with facilities)	\$60.00
711320	Rodeo –(without facilities)	\$60.00
517410	Satellite Dish Dealers	A
561121	Security Systems Services (except locksmiths) <b>Must Provide Board Certification: Alabama Security Regulatory Board</b>	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
562991	Septic Tank and Related Services <b>Must Provide Board Certification: Alabama Onsite Waterwaste Board</b>	F
811430	Shoe Repair	D
312212	Soft Drink Distributor	E
924110.01	Solid Waste Management Programs	A
711310	Special Events – Approval of Mayor & Council	Approval of Mayor & Council (L)
451110	Sporting Goods Store	B
493111	Storage Facility (Commercial)	F
493112	Storage Facility (Per Unit)	\$2.00 per unit
561732	Swimming Pool Services (Cleaning & Maintenance)	C
812202	Tanning Salon (each bed) <b>must also purchase code 812201</b>	\$35.00 each bed
812201	Tanning Salon <b>must also purchase code 812202</b>	B
513320	Telephone Service (Long Distance)	K
517910	Telephone Services (Local)	K
517212	Telephone, Cellular, Paging and/or Wireless	K
811219	Television Repair	B
531313	Trailer Park (per lot) <b>must also purchase code 721214</b>	\$2.00 per lot
721214	Trailer Park, <b>must also pay per lot under code 531313</b>	\$150.00
562998	Trash Collection	F
561733	Tree Surgery Service	F
484211	Trucking and/or Transfers	C
321999	Truss Manufacturing	F
221122	Utilities – Electric Companies	G
221210	Utilities – Gas & Water Companies	G
454210	Vending Machine Sales	D
910001	Vending Machines	D
541940	Veterinarian <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	A
237113	Water & Sewer Line Related Structures Construction	E
421730	Wholesaler – HVAC	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
312123	Wine Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312131	Wine On/Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H

## Calculation Information

### Schedule A – If gross receipts are:

More Than	Less Than	Base Fee	Plus Additional Fee's
0	99,999.99	120	
100,000.00	199,999.99	346	2.72 per m in excess of 150,000
200,000.00	299,999.99	618	2.35 per m in excess of 250,000
300,000.00	399,999.99	853	2.12 per m in excess of 350,000
400,000.00	499,999.99	1,074	2.16 per m in excess of 450,000
500,000.00	599,999.99	1,290	2.11 per m in excess of 550,000
600,000.00	699,999.99	1,501	2.05 per m in excess of 650,000
700,000.00	799,999.99	1,706	2.00 per m in excess of 750,000
800,000.00	899,999.99	1,906	1.95 per m in excess of 850,000
900,000.00	999,999.99	2,101	1.89 per m in excess of 950,000
1,000,000.00	1,099,999.99	2,290	1.84 per m in excess of 1,050,000
1,100,000.00	1,199,999.99	2,274	1.79 per m in excess of 1,150,000
1,200,000.00	1,299,999.99	2,653	1.73 per m in excess of 1,250,000
1,300,000.00	1,399,999.99	2,826	1.68 per m in excess of 1,350,000
1,400,000.00	1,499,999.99	2,994	1.63 per m in excess of 1,450,000
1,500,000.00	1,999,999.99	3,157	1.60 per m in excess of 1,750,000
2,000,000.00	2,499,999.99	3,957	1.57 per m in excess of 2,050,000
2,500,000.00	2,999,999.99	4,742	1.55 per m in excess of 2,550,000
3,000,000.00	3,499,999.99	5,517	1.49 per m in excess of 3,050,000
3,500,000.00	3,999,999.99	6,262	1.44 per m in excess of 3,550,000
4,000,000.00	4,999,999.99	6,982	1.39 per m in excess of 4,050,000
5,000,000.00	5,999,999.99	8,372	1.33 per m in excess of 5,050,000
6,000,000.00	7,999,999.99	9,702	1.28 per m in excess of 6 050,000
8,000,000.00	10,999,999.99	12,262	1.23 per m in excess of 8,500,000
11,000,000.00	21,999,999.99	14,822	Capped
22,000,000.00	31,999,999.99	17,382	Capped
32,000,000.00	41,999,999.99	19,942	Capped
42,000,000.00	51,999,999.99	22,502	Capped
52,000,000.00	Over 92 mm	25,062	1.23 per m in excess of 52,000,000
M=Thousand			
MM=Million			



**Schedule B – If gross receipts are:**

More Than	Less Than	Base Fee	Plus Additional Fee's
0	99,999.99	120	
100,000.00	199,999.99	300	2.41 per m in excess of 150,000
200,000.00	299,999.99	541	2.05 per m in excess of 250,000
300,000.00	399,999.99	746	1.94 per m in excess of 350,000
400,000.00	499,999.99	940	1.89 per m in excess of 450,000
500,000.00	599,999.99	1,129	1.84 per m in excess of 550,000
600,000.00	699,999.99	1,313	1.80 per m in excess of 650,000
700,000.00	799,999.99	1,492	1.75 per m in excess of 750,000
800,000.00	899,999.99	1,668	1.70 per m in excess of 850,000
900,000.00	999,999.99	1,838	1.66 per m in excess of 950,000
1,000,000.00	1,099,999.99	2,004	1.61 per m in excess of 1,050,000
1,100,000.00	1,199,999.99	2,165	1.56 per m in excess of 1,150,000
1,200,000.00	1,299,999.99	2,321	1.52 per m in excess of 1,250,000
1,300,000.00	1,399,999.99	2,473	1.47 per m in excess of 1,350,000
1,400,000.00	1,499,999.99	2,620	1.42 per m in excess of 1,450,000
1,500,000.00	1,999,999.99	2,762	1.40 per m in excess of 1,750,000
2,000,000.00	2,499,999.99	3,462	1.38 per m in excess of 2,050,000
2,500,000.00	2,999,999.99	4,152	1.35 per m in excess of 2,550,000
3,000,000.00	3,499,999.99	4,827	1.31 per m in excess of 3,050,000
3,500,000.00	3,999,999.99	5,482	1.26 per m in excess of 3,550,000
4,000,000.00	4,999,999.99	6,112	1.21 per m in excess of 4,050,000
5,000,000.00	5,999,999.99	7,322	1.17 per m in excess of 5,050,000
6,000,000.00	7,999,999.99	8,492	1.12 per m in excess of 6 050,000
8,000,000.00	10,999,999.99	10,732	1.07 per m in excess of 8,500,000
11,000,000.00	21,999,999.99	13,942	Capped
22,000,000.00	31,999,999.99	17,152	Capped
32,000,000.00	41,999,999.99	20,362	Capped
42,000,000.00	51,999,999.99	23,572	Capped
52,000,000.00	Over 92 mm	26,782	1.07 per m in excess of 52,000,000
M=Thousand MM=Million			

**Schedule C – If gross receipts are:**

More Than	Less Than	Base Fee	Plus Additional Fee's
0	99,999.99	120	
100,000.00	199,999.99	256	2.05 per m in excess of 150,000
200,000.00	299,999.99	464	1.76 per m in excess of 250,000
300,000.00	399,999.99	640	1.66 per m in excess of 350,000
400,000.00	499,999.99	806	1.62 per m in excess of 450,000
500,000.00	599,999.99	968	1.58 per m in excess of 550,000
600,000.00	699,999.99	1,126	1.54 per m in excess of 650,000
700,000.00	799,999.99	1,280	1.50 per m in excess of 750,000
800,000.00	899,999.99	1,430	1.46 per m in excess of 850,000
900,000.00	999,999.99	1,576	1.42 per m in excess of 950,000
1,000,000.00	1,099,999.99	1,718	1.38 per m in excess of 1,050,000
1,100,000.00	1,199,999.99	1,856	1.34 per m in excess of 1,150,000
1,200,000.00	1,299,999.99	1,990	1.30 per m in excess of 1,250,000
1,300,000.00	1,399,999.99	2,120	1.26 per m in excess of 1,350,000
1,400,000.00	1,499,999.99	2,246	1.22 per m in excess of 1,450,000
1,500,000.00	1,999,999.99	2,368	1.20 per m in excess of 1,750,000
2,000,000.00	2,499,999.99	2,968	1.18 per m in excess of 2,050,000
2,500,000.00	2,999,999.99	3,358	1.16 per m in excess of 2,550,000
3,000,000.00	3,499,999.99	4,138	1.12 per m in excess of 3,050,000
3,500,000.00	3,999,999.99	4,698	1.08 per m in excess of 3,550,000
4,000,000.00	4,999,999.99	5,238	1.04 per m in excess of 4,050,000
5,000,000.00	5,999,999.99	6,278	1.00 per m in excess of 5,050,000
6,000,000.00	7,999,999.99	7,278	0.96 per m in excess of 6 050,000
8,000,000.00	10,999,999.99	9,198	0.92 per m in excess of 8,500,000
11,000,000.00	21,999,999.99	11,958	Capped
22,000,000.00	31,999,999.99	14,718	Capped
32,000,000.00	41,999,999.99	17,478	Capped
42,000,000.00	51,999,999.99	20,238	Capped
52,000,000.00	Over 92 mm	22,998	0.92 per m in excess of 72,000,000
M=Thousand			
MM=Million			

**Schedule D– If gross receipts are:**

More Than	Less Than	Base Fee	Plus Additional Fee's
0	99,999.99	120	
100,000.00	199,999.99	211	1.72 per m in excess of 150,000
200,000.00	299,999.99	383	1.47 per m in excess of 250,000
300,000.00	399,999.99	530	1.38 per m in excess of 350,000
400,000.00	499,999.99	668	1.35 per m in excess of 450,000
500,000.00	599,999.99	803	1.32 per m in excess of 550,000
600,000.00	699,999.99	935	1.28 per m in excess of 650,000
700,000.00	799,999.99	1,063	1.25 per m in excess of 750,000
800,000.00	899,999.99	1,188	1.22 per m in excess of 850,000
900,000.00	999,999.99	1,310	1.18 per m in excess of 950,000
1,000,000.00	1,099,999.99	1,428	1.15 per m in excess of 1,050,000
1,100,000.00	1,199,999.99	1,543	1.12 per m in excess of 1,150,000
1,200,000.00	1,299,999.99	1,655	1.08 per m in excess of 1,250,000
1,300,000.00	1,399,999.99	1,763	1.05 per m in excess of 1,350,000
1,400,000.00	1,499,999.99	1,868	1.02 per m in excess of 1,450,000
1,500,000.00	1,999,999.99	1,970	1.00 per m in excess of 1,750,000
2,000,000.00	2,499,999.99	2,470	0.98 per m in excess of 2,050,000
2,500,000.00	2,999,999.99	2,960	0.97 per m in excess of 2,550,000
3,000,000.00	3,499,999.99	3,445	0.93 per m in excess of 3,050,000
3,500,000.00	3,999,999.99	3,910	0.90 per m in excess of 3,550,000
4,000,000.00	4,999,999.99	4,360	0.87 per m in excess of 4,050,000
5,000,000.00	5,999,999.99	5,230	0.83 per m in excess of 5,050,000
6,000,000.00	7,999,999.99	5,560	0.80 per m in excess of 6 050,000
8,000,000.00	10,999,999.99	6,000	0.77 per m in excess of 8,500,000
11,000,000.00	21,999,999.99	6,500	Capped
22,000,000.00	31,999,999.99	7,500	Capped
32,000,000.00	41,999,999.99	8,300	Capped
42,000,000.00	51,999,999.99	8,700	Capped
52,000,000.00	Over 92 mm	9,000	0.77 per m in excess of 72,000,000
M=Thousand MM=Million			

**Schedule E– If gross receipts are:**

More Than	Less Than	Base Fee	Plus Additional Fee's
0	99,999.99	120	
100,000.00	199,999.99	170	1.33 per m in excess of 150,000
200,000.00	299,999.99	303	1.17 per m in excess of 250,000
300,000.00	399,999.99	420	1.11 per m in excess of 350,000
400,000.00	499,999.99	531	1.08 per m in excess of 450,000
500,000.00	599,999.99	639	1.05 per m in excess of 550,000
600,000.00	699,999.99	744	1.03 per m in excess of 650,000
700,000.00	799,999.99	847	1.00 per m in excess of 750,000
800,000.00	899,999.99	947	0.97 per m in excess of 850,000
900,000.00	999,999.99	1,044	0.95 per m in excess of 950,000
1,000,000.00	1,099,999.99	1,139	0.92 per m in excess of 1,050,000
1,100,000.00	1,199,999.99	1,231	0.89 per m in excess of 1,150,000
1,200,000.00	1,299,999.99	1,320	0.87 per m in excess of 1,250,000
1,300,000.00	1,399,999.99	1,407	0.84 per m in excess of 1,350,000
1,400,000.00	1,499,999.99	1,491	0.81 per m in excess of 1,450,000
1,500,000.00	1,999,999.99	1,572	0.80 per m in excess of 1,750,000
2,000,000.00	2,499,999.99	1,972	0.79 per m in excess of 2,050,000
2,500,000.00	2,999,999.99	2,367	0.77 per m in excess of 2,550,000
3,000,000.00	3,499,999.99	2,752	0.75 per m in excess of 3,050,000
3,500,000.00	3,999,999.99	3,127	0.72 per m in excess of 3,550,000
4,000,000.00	4,999,999.99	3,487	0.69 per m in excess of 4,050,000
5,000,000.00	5,999,999.99	4,177	0.67 per m in excess of 5,050,000
6,000,000.00	7,999,999.99	4,847	0.64 per m in excess of 6 050,000
8,000,000.00	10,999,999.99	6,127	0.61 per m in excess of 8,500,000
11,000,000.00	21,999,999.99	7,957	Capped
22,000,000.00	31,999,999.99	9,727	Capped
32,000,000.00	41,999,999.99	11,497	Capped
42,000,000.00	51,999,999.99	13,267	Capped
52,000,000.00	Over 92 mm	15,037	0.61 per m in excess of 72,000,000
M=Thousand MM=Million			

## **Schedule F– If gross receipts are:**

More Than	Less Than	Base Fee	Plus Additional Fee's
0	99,999.99	120	
100,000.00	199,999.99	149	1.03 per m in excess of 150,000
200,000.00	299,999.99	252	0.88 per m in excess of 250,000
300,000.00	399,999.99	340	0.83 per m in excess of 350,000
400,000.00	499,999.99	423	0.81 per m in excess of 450,000
500,000.00	599,999.99	504	0.79 per m in excess of 550,000
600,000.00	699,999.99	583	0.77 per m in excess of 650,000
700,000.00	799,999.99	660	0.75 per m in excess of 750,000
800,000.00	899,999.99	735	0.73 per m in excess of 850,000
900,000.00	999,999.99	808	0.71 per m in excess of 950,000
1,000,000.00	1,099,999.99	879	0.69 per m in excess of 1,050,000
1,100,000.00	1,199,999.99	958	0.67 per m in excess of 1,150,000
1,200,000.00	1,299,999.99	1,015	0.65 per m in excess of 1,250,000
1,300,000.00	1,399,999.99	1,080	0.63 per m in excess of 1,350,000
1,400,000.00	1,499,999.99	1,143	0.61 per m in excess of 1,450,000
1,500,000.00	1,999,999.99	1,204	0.60 per m in excess of 1,750,000
2,000,000.00	2,499,999.99	1,504	0.59 per m in excess of 2,050,000
2,500,000.00	2,999,999.99	1,799	0.58 per m in excess of 2,550,000
3,000,000.00	3,499,999.99	2,089	0.56 per m in excess of 3,050,000
3,500,000.00	3,999,999.99	2,369	0.54 per m in excess of 3,550,000
4,000,000.00	4,999,999.99	2,639	0.52 per m in excess of 4,050,000
5,000,000.00	5,999,999.99	3,159	0.50 per m in excess of 5,050,000
6,000,000.00	7,999,999.99	3,659	0.48 per m in excess of 6 050,000
8,000,000.00	10,999,999.99	4,619	0.46 per m in excess of 8,500,000
11,000,000.00	21,999,999.99	5,999	Capped
22,000,000.00	31,999,999.99	7,319	Capped
32,000,000.00	41,999,999.99	8,639	Capped
42,000,000.00	51,999,999.99	9,959	Capped
52,000,000.00	Over 92 mm	11,279	0.46 per m in excess of 72,000,000
M=Thousand MM=Million			

## **Schedule "G" – Utilities**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

## **Schedule "H" - Beer, Wine & Liquor**

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing 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)	312123	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312142	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

## **Schedule "I" – Peddlers**

Daily Rate	issued for single day sales activity	\$ 15.00
Weekly Rate	issued for week long sales activity	\$ 35.00
Monthly Rate	issued for month long sales activity	\$ 70.00
Yearly Rate	issued for annual sales activity	\$ 120.00

## **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**

[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 "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	\$ 25.00 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:

Pool Hall – Pool Tables	\$1,500 each decal
Lounge – Pool Tables	now \$25.00

## **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:

Adult Amusement Devices \$2,500 each 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
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,000.00
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 "U" - Banks / Savings & Loans**

Bank ATM Location	\$ 10.00
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-See Qualifications in Section 21 Below**

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

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).