

2008 NAPIER FIELD BUSINESS LICENSE FEE SCHEDULE

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Section	Code	License Description	Fee or Class
111	00	Farming and Crop Production	100.00
112	00	Animal Production	100.00
113	00	Forestry and Logging	100.00
114	00	Fishing and Hunting	100.00
115	00	Support for Agriculture and Forestry	100.00
211	00	Oil and gas extraction	100.00
212	00	Mining - (except oil and gas)	100.00
213	00	Support for Mining Activities – Support activities for oil and gas wells	100.00
221	00	Utilities – electric power or light company	C
221	01	Utilities –natural gas company	C
221	02	Utilities –water, sewage treatment, steam and other	C
236	00	Building, Developing and General Contracting	A
237	00	Heavy Construction	A
238220	00	Sub-Contractors – plumbing, heating & air conditioning	A
238320	00	Sub-Contractors – painting and wall covering	A
238210	00	Sub-Contractors – electrical contractors	A
238140	00	Sub-Contractors – masonry and stone contractors	A
238310	00	Sub-Contractors – drywall, acoustical & insulation	A
238340	00	Sub-Contractors – tile, marble, terrazzo & mosaic	A
238350	00	Sub-Contractors – carpentry contractors	A
238330	00	Sub-Contractors – floor coverings/all types	A
238160	00	Sub-Contractors – roofing, siding & sheet metal	A
238110	00	Sub-Contractors – concrete contractors	A
237110	00	Sub-Contractors -water well drilling & irrigation	A
238120	00	Sub-Contractors – structural steel erection	A
238150	00	Sub-Contractors – glass and glazing contractors	A
238910	00	Sub-Contractors – excavation, site development, wrecking, demolition	100.00
238290	00	Sub-Contractors – building equipment & mechanical install	A

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238	00	Sub-Contractors - non-general & non-heavy,	A
311	00	Food Manufacturing	100.00
312	00	Beverage Manufacturing	100.00
312121	00	Beer – on/off premise	75.00
312122	00	Beer – off premise	50.00
312131	00	Wine – on/off premise	75.00
312131	01	Wine – off premise	75.00
424810	00	Beer & Wine – wholesale distributor	375.00
312141	00	Alcohol	650.00
313	00	Textile Mills – Mills, textile, fabric, yarn, carpet, canvas, rope, twine	100.00
314	00	Other Mfg – Other mill operations not covered in 313	100.00
315	00	Apparel Manufacturing	100.00
316	00	Leather and Allied product Manufacturing	100.00
321	00	Wood Products Manufacturing	100.00
322	00	Paper Manufacturing	100.00
323	00	Printing and Related Support Activities	100.00
324	00	Petroleum and Coal Products Manufacturing	100.00
325	00	Chemical Manufacturing	100.00
326	00	Plastic & Rubber Product Manufacturing	100.00
327	00	Nonmetallic Mineral Product Manufacturing	100.00
331	00	Primary Metal Manufacturing	100.00

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332	00	Fabricated Metal Product Manufacturing	100.00
333	00	Machinery Manufacturing	100.00
334	00	Computer and Electronic Product Manufacturing	100.00
335	00	Electrical Equipment Appliance Component Manufacturing	100.00
336	00	Transportation Equipment Manufacturing	100.00
337	00	Furniture and Related Products Manufacturing	A
339	00	Miscellaneous Manufacturing	100.00
421	00	Wholesale Trade, Durable Goods	100.00
424720	00	Wholesale Trade-non-durable, wholesale gasoline distributor	100.00
422	00	Wholesale Trade, Non-Durable Goods	100.00
441	00	Motor Vehicle Parts Dealer	100.00
441	01	Motor Vehicle Dealer	100.00
442	00	Furniture and Home Furnishing Stores	100.00
443	00	Electronics and Appliance Stores	100.00
444	00	Building Materials and Gardening Equipment Dealers	100.00
445	00	Food & Beverage Stores – grocery, convenience, markets,	100.00
445310	00	Package Stores - Also requires Schedule 312122, 312131.01, 312141	100.00
446	00	Health and Personal Care Stores	100.00
447	00	Gasoline Stations – (with or without convenience stores)	100.00
448	00	Clothing and Accessories Stores	100.00
451	00	Sporting Goods, Hobby, Book, Music	100.00

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452	00	General Merchandise –department, warehouse clubs, superstores	100.00
453310	00	Used Merchandise Stores	100.00
453	00	Miscellaneous Store Retailers	100.00
454210	00	Non-store Retailers –vending machine operators	100.00
454390	00	Other Direct Selling Establishments	100.00
454	00	Non-store Retailers –peddlers license/local peddler	F
481	00	Air Transportation	100.00
482	00	Rail Transportation	11-51-124
483	00	Water Transportation	100.00
484	00	Truck Transportation	100.00
484	01	Truck Transportation-terminal-state regulated	37-3-33
485	00	Passenger transportation – charter and other vehicle transit services	100.00
485	01	Passenger transportation – bus terminals	37-3-33
485	02	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	100.00
485	03	Passenger Transportation - number of buses, taxis, limos, etc..	100.00
487	00	Scenic and Sightseeing Transportation	100.00
492	00	Couriers and Messengers	100.00
493	00	Warehousing and Storage	100.00
511	00	Publishing Industries (except internet)	100.00
512	00	Motion Picture and Sound Recording Industry	100.00
515	00	Broadcasting (except internet)	100.00

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517	00	Telecommunications-local	15.00
517	01	Telecommunications-long distance	8.00
517212	00	Telecommunications-cellular and other wireless, paging	30.00
517	02	Telecommunications-resellers of service	30.00
519	00	Information Services and Data Processing	100.00
522	00	Bank Main Office	125.00
522	01	Bank Branch or ATM	10.00
522	02	Savings and Loans	125.00
522	03	S&L Branch or ATM	10.00
522298	00	Pawn Shop	100.00
522390	00	Credit Intermediation and Related Activities	100.00
523	00	Securities, Commodity Other Financial Vehicles- Insurance Companies, life, health, accident	100.00
524	00	Insurance Carriers and Related Activities – Insurance Companies, fire, marine, and fire casualty	
524	01	Insurance Carriers and Related Activities – health, allied and all other	
524210	00	Insurance Agencies & Brokerages	100.00
525990	00	Funds, Trusts, Other Financial Vehicles	100.00
531210	00	Real Estate	100.00
532	00	Rental and Leasing Services	D
532230	00	Rental and Leasing Services-movie and video	100.00
541110	00	Attorney/Lawyers	100.00
541211	00	Accountant/CPAs	100.00
541310	00	Architect	100.00
621	00	Physician	100.00

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621	01	Dentist	100.00
621	02	Chiropractor	100.00
621	03	Optometrist	100.00
541	04	Engineer	100.00
541	05	Surveyor	100.00
541511	00	Computer Programmer	100.00
541	06	Photographer	100.00
541940	00	Veterinarian	100.00
541990	00	Professional Services Not Elsewhere Classified	100.00
551	00	Management of Companies and Enterprises	100.00
561710	00	Exterminating services	30.00
561720	00	Janitorial firm	100.00
561730	00	Landscaping Services	100.00
561	00	Administrative and Support Services	100.00
562	00	Waste Management and Remediation Services	100.00
611	00	Educational Services	100.00
621491	00	HMO-medical centers and other HMO owned outpatient care services	100.00
621498	00	Outpatient Care Centers-all other types of services	100.00
621910	00	Ambulance	30.00
622110	00	Hospitals – Hospitals, surgical, substance abuse, psychiatric, special care	100.00
623110	00	Nursing and Residential Care Facilities	100.00

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623312	00	Nursing Home	100.00
624	00	Social Assistance	100.00
711	00	Arts and Sports	100.00
711	01	Special Events	100.00
712110	00	Museums, Historical Sites and Similar	100.00
713110	00	Amusement	100.00
721110	00	Accommodations – hotels, motels and similar facilities	100.00
721191	00	Accommodations – bed and breakfast inns and services	100.00
721214	00	Accommodations – trailer parks, RV parks, and travel parks	100.00
721310	00	Accommodations – rooming houses and boarding houses	100.00
722110	00	Restaurant – full service restaurant facility	100.00
722211	00	Restaurant – limited facility or service	100.00
722320	00	Caterers -and/or mobile food service	100.00
722410	00	Drinking Establishment - Schedules 312121, 312131, 312141 also required	100.00
811118	00	Other Automotive Mechanical and Electrical Repair and Maintenance	100.00
811219	00	Other Electronic and Precision Equip Repair and Maintenance	100.00
811412	00	Appliance Repair and Maintenance	30.00
812	00	Personal and Laundry Services	100.00
812990	00	Fortune Teller	100.00
910001	00	Category for number of – vending machines for all types vending	7.50
910002	00	Category for number of – pool tables	100.00

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910003	00	Category for number of – amusement devices and/or games	100.00
920005	00	Category for number of – employees as a basis for calculating license	
930006	00	Category for number of – square feet used for calculating license amount	
999111	00	Unclassified miscellaneous business services	A
999222	00	Unclassified miscellaneous personal services	A
999999	00	Delivery	See Below
923	00	Administration of human resource programs	
924	00	Administration of Environmental Quality Programs	
925	00	Administration of housing, urban, comm..	
926	00	Administration of Economic programs	
927	00	Space, research, and technology	

Schedule "A" – If gross receipts are:

More Than	but	Less than	
0		\$ 50,000	\$ 25.00
\$50,001		\$100,000	\$100.00
\$100,001		\$200,000	\$200.00
\$200,001		\$300,000	\$300.00
\$300,001		\$400,000	\$400.00
<u>\$400,001 and above</u>			<u>\$500.00</u>

Schedule "B" - Banks/Savings & Loans

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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 Main Office Facility	\$ 125.00

Schedule "C" - 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.

Schedule "D" - RENTAL AND LEASING

	\$100.00
\$50.00 per rental unit not to exceed	\$500.00

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Schedule "E" – Beer, Wine & Liquor

<u>State of Alabama Code</u> <u>Notes</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing</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	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	
110 (Wholesale Table Wine & Beer)	424810	375.00	

Distributors License

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Schedule "F" - 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

Delivery License

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$30.00 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;

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- (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.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

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- (e) 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.