

**Town of Newton (9326)**  
**Business License Fee Schedule**  
including General Information/FAQs



**Thank you for doing business in  
the Town of Newton.**

All businesses operating in the city limits or police jurisdiction of the Town of Newton 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 [bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com).
- To remit payment by form: Complete the Business License Application located [here](#). 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 RDS, Business License Department, P.O. Box 830900, Birmingham, AL 35283-0900. Be sure to enclose any required certifications with your payment.

**Click on the following (or scroll to the bottom of the document) to see more information on the following topics:**

- ✚ [Calculation](#)
- ✚ [Certification](#)
- ✚ [Gross Receipts, Definition of](#)
- ✚ [Location Specific, Definition](#)
- ✚ [New Business Information](#)
- ✚ [Police Jurisdiction \(PJ\), Definition and Rate of](#)
- ✚ [Penalty and Interest, Rate of](#)
- ✚ [Posting of License](#)
- ✚ [Transfer of License information](#)
- ✚ [Type of License](#)
- ✚ [Zoning](#)

**File online:**

<https://rds.bizlicenseonline.com/>

• Free • Fast • Secure • Step-by-Step•

**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>.

**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. For more details, click on "Gross Receipts" in the gray box to the left.
- 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.

**Customer Service**



Toll Free Phone: 800.556.7274  
Toll Free Fax: 844.528.6529  
Se habla español.



Email: [bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com)  
Website: [www.revds.com](http://www.revds.com)



Remit to address:  
RDS-Business License Department  
PO Box 830900  
Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
721191	Gross	Accommodations – bed and breakfast inns and services	A
721110	Gross	Accommodations – hotels, motels, and similar facilities	A
721310	Gross	Accommodations – rooming houses and boarding houses	A
721214	Gross	Accommodations – trailer parks, RV parks, and travel parks	A
541211	Gross	Accountant/CPAs – individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	A
561499	Gross	Administrative Services – answering, employment, office, sec., travel	A
524210	Gross	Agent Office – administration of third parties, pension funds, annuities, ect.	A
115114	Gross	Agriculture support- cotton gins, farm mgt, post-harvest activities	A
481111	Gross	Air transportation – airline tickets, shipping, freight, and charters service	A
312141	Flat	Alcohol - state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	C
713990	Gross	All other Amusement and Recreation Industries	A
812199	Gross	All Other Personal Services	A
621910	Gross	Ambulance – ambulance company and/ or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	A
713110	Gross	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	A
112990	Gross	Animals- dairy, cattle, ranching, sheep, raising chicken, poultry	A
315999	Gross	Apparel manufacturing. – women, men, children, hosiery, outerwear, and accessories	A
541310	Gross	Architect – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	A
711310	Gross	Arts and Sports – dance, musical, teams, tracks, promoters, agents	A
541110	Gross	Attorney/ Lawyers – individual and /or firm professional <b>Must Provide Board Certification: Alabama State Bar</b>	A
811121	Gross	Automotive Body, Paint, Interior, and Glass Repair	A
521111	Flat	Bank Branch or ATM – not main office of bank	P
521110	Flat	Bank Main Office – not branch location or ATM	P
312122	Flat	Beer off-premises – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	C
312121	Flat	Beer on-premises – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	C
312132	Flat	Beer & Wine wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	C
424810	Flat	Beer and Ale Merchant Wholesalers	C
312132.01	Flat	Beer wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$275.00
312212	Gross	Beverage Manufacturing- all types of soft drinks, bottled water, breweries, ice	A

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
512112	Gross	Broadcasting – radio and television stations	A
444130	Gross	Building materials – hardware, paint, home center, wallpaper, nursery	A
811192	Gross	Car Washes	A
910003	Units	Category for number of – amusement devices and/or games	K
910004	Units	Category for number of – buses, taxis, trucks, or other equipment	L
910005	Units	Category for number of – employees as a basis for calculating license	M
910002	Units	Category for number of – pool tables	J
910006	Units	Category for number of – square feet used for calculating license amount	N
910001	Units	Category for number of – vending machines for all types of vending	I
722320	Gross	Caterers <b>Must Provide Board Certification: Department of Health Permit</b>	A
325998	Gross	Chemical Manufacturing	A
621310	Gross	Chiropractor– individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	A
448130	Gross	Clothing & accessories – men, women, children, infant, shoe, jewelry	A
812310	Gross	Coin operated Laundries and Drycleaners	A
334419	Gross	Computer & Electronic Product Manufacturing	A
541511	Gross	Computer Programmer – individual and/ or professional firm license	A
424450	Gross	Confectionary Merchant Wholesalers	A
532412	Gross	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing	A
238990	Gross	Contractors- all others	A
238310	Gross	Contractors- drywall, acoustical, & installation	A
238210	Gross	Contractors- electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	A
238330	Gross	Contractors- flooring	A
238130	Gross	Contractors- framing	A
236221	Gross	Contractors- general contractors – itinerant not local <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	A
236220	Gross	Contractors- general contractors, comm., residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	A
238150	Gross	Contractors- glass & glazing	A
238220	Gross	Contractors- heating, and air conditioning <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	A

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
237991	Gross	Contractors- heavy construction - itinerant not local <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	A
237990	Gross	Contractors- heavy construction, highway, bridge, street, water, sewer <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	A
238140	Gross	Contractors- masonry	A
238320	Gross	Contractors- painting and wall covering	A
238220.01	Gross	Contractors- plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	A
238110	Gross	Contractors- poured concrete foundation and structure	A
238160	Gross	Contractors- roofing	A
238170	Gross	Contractors- siding	A
238910	Gross	Contractors- site development and preparation	A
237990.01	Gross	Contractors- specialty trade – building equipment & mechanical installation	A
237110	Gross	Contractors- specialty trade – water well drilling & irrigation	A
238120	Gross	Contractors- structural steel erection	A
238340	Gross	Contractors- tile and terrazzo	A
492110	Gross	Couriers – couriers and local messengers, services, local delivery services	A
522390	Gross	Credit services – companies and activities related to credit and mediation	A
424430	Gross	Dairy Product Merchant Wholesalers	A
999999	Gross	DELIVERY Inside City Limits	Q
999999.01	Gross	DELIVERY Outside City Limits	Q
621210	Gross	Dentist– individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	A
722410	Flat	Drinking Establishment – club, lounge, bar or other <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	C
611699	Gross	Educational services – technical, computer, sports, services, business	A
335211	Gross	Electrical Equipment, appliance, & component manufacturing	A
443112	Gross	Electronic & appliance store – household, radio, television, computers	A
541330	Gross	Engineer – individual and /or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
561710	Gross	Exterminating services- exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	A
332999	Gross	Fabricated Metal Product Manufacturing	A
111998	Gross	Farming- agriculture, crop production, nursery, fruit growers	A

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
114119	Gross	Fishing & hunting- hunting and trapping, finfish, shellfish, supplies	A
445120	Gross	Food & beverage stores – grocery, convenience store, markets	A
311991	Gross	Food Manufacturing- meat, seafood, grain, fruit, dairy, animal, poultry processing	A
722310	Gross	Food Service Contractors <b>Must Provide Board Certification: Department of Health Permit</b>	A
113110	Gross	Forestry- logging, forestry, timer track operations, timber mgt.	A
812199.01	Flat	Fortune Teller or Clairvoyant – individual reader license	H
445230	Gross	Fruit and Vegetable Markets	A
525990	Gross	Funds, trusts, and other financial agencies – agents, agencies, investments	A
812210	Gross	Funeral Homes and Funeral Services <b>Must Provide Board Certification: Board of Funeral Services</b>	A
337129	Gross	Furniture and Related Product Manufacturing	A
442110	Gross	Furniture-home furnishings, stores, floor coverings, window	A
447110	Gross	Gasoline Retail – Selling gasoline with or without convenience stores	A
811111	Gross	General Automotive Repair	A
424410	Gross	General Line Grocery Merchant Wholesalers	A
452990	Gross	General merchandise stores – department, warehouse clubs, superstores	A
446110	Gross	Health care stores – drug, pharmacy, cosmetic, optical, health food	A
621491	Gross	HMO – medical centers and services	A
622110	Gross	Hospitals – surgical, substance abuse, psychiatric, general care, special	A
514190	Gross	Information services – all types of information services	A
524126	Gross	Insurance Company – casualty, fire, and /or marine premiums 11-51-120/123	A
524128	Gross	Insurance Company – health, allied, and all other premiums 11-51-120/123	A
561720	Gross	Janitorial firm – janitorial cleaning services – individual or firm	A
561730	Gross	Landscaping Services	A
316993	Gross	Leather & Applied Product Manufacturing	A
531190	Gross	Lessor of Other Real Estate Property	A
812331	Gross	Linen and Uniform Supply	A
454312	Gross	Liquefied Petroleum Gas (Bottle Gas) Dealers	B
333990	Gross	Machinery Manufacturing	A
541990.01	Gross	Management Companies – offices, enterprises, regional, corporate	A

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
424470	Gross	Meat and Meat Product Merchant Wholesalers	A
213112	Flat	Mining support services- for oil and gas mining activities, oil/gas wells	\$50.00
212299	Flat	Mining-(except for oil and gas) all related mining activities	\$50.00
339999	Gross	Miscellaneous Manufacturing	A
453220	Gross	Miscellaneous retailers – florist, gift, novelty, pet, art, tobacco, used merchandise	A
722330	Gross	Mobile Food Services <b>Must Provide Board Certification: Department of Health Permit</b>	A
512131	Gross	Motion pictures – theaters, videos, recording, drive-ins, sound studios	A
441310	Gross	Motor vehicle & parts – auto, motorcycles, boats, parts, accessories	A
441110	Gross	Motor Vehicles – new and/or used – dealerships and lots	A
712110	Gross	Museums – museums and historical sites, zoos, botanical gardens, parks	A
327331	Gross	Non metallic Mineral Product Manufacturing	A
454392	Flat	Non-store Retailer – peddlers license/ itinerant peddler	D
454391	Flat	Non-Store Retailer – peddlers license/local peddler	D
454210	Gross	Non-store retailers – vending machine operators, direct selling, and mail order	A
623110	Gross	Nursing care – residential care facility, day care, assisted living	A
623312	Gross	Nursing Home – care for elderly and continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	A
532420	Gross	Office Machinery and Equipment Rental and Leasing	A
211111	State Law	Oil and gas extraction- natural gas liquid extraction, crude extraction	State Law <b>40-20-2</b>
446130	Gross	Optical Goods Stores	A
621320	Gross	Optometrist– individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	A
811118	Gross	Other Automotive Mechanical and Electrical Repair and Maintenance	A
454390	Gross	Other Direct Selling Establishments	A
424490	Gross	Other Grocery and Related Products Merchant Wholesalers	A
314129	Gross	Other manufacturing. – mill operations not covered in 313, rugs, fabric mills	A
424990	Gross	Other Miscellaneous Nondurable Goods Merchant Wholesalers	A
561790	Gross	Other Services to Building & Dwellings	A
621498	Gross	Outpatient Care Centers – all other types of services	A
445310	Flat	Package Stores – selling beer, wine, liquor, plus general mdse <b>Must also purchase 312122, 312131, 312141</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	C

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
424420	Gross	Packaged Frozen Food merchant Wholesalers	A
322229	Gross	Paper Manufacturing- stationery, tablet, and related product manufacturing	A
485114	Flat	Passenger transportation – bus terminals, state regulated 7-3-33	L
485113	Flat	Passenger transportation – charter and other vehicle transit services	L
485321	Unit	Passenger transportation – number of taxis, cabs, limousines, or buggies	E
485320	Gross	Passenger transportation – taxicabs, limousine service, buggy, charters	A
522298	Gross	Pawn Shop – whether title pawn or merchandise	A
812990	Gross	Personal Services barber, beautician <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	A
812910	Gross	Pet Care	A
324199	Gross	Petroleum & Coal Products Manufacturing	A
424720	Gross	Petroleum Merchant Wholesalers	A
541921	Gross	Photographer – studios, portrait, commercial, services	A
621111	Gross	Physician – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	A
326291	Gross	Plastics & Rubber Products Manufacturing	A
424440	Gross	Poultry and Poultry Product Merchant Wholesalers	A
331521	Gross	Primary Metal Manufacturing	A
323110	Gross	Printing & Related Support Activities	A
541990	Gross	Professional Services Not Elsewhere classified – scientific, technical	A
511110	Gross	Publishing industries – newspaper, book, periodical, databases, software	A
482110	Gross	Rail transportation – transportation, ticket offices, and state regulated 11-51-124	A
531210	Gross	Real Estate – offices, agents, brokers, management, appraisers	A
532310	Gross	Rental and Leasing – auto, truck, trailer, RV, and all tangible property	A
532230	Gross	Rental and Leasing – movie and video rental	A
811412	Gross	Repairs and maintenance – all appliances, home & garden equipment	A
236118	Gross	Residential Remodelers	A
722210	Gross	Restaurant – full service restaurant facility <b>Must Provide Board Certification: Department of Health Permit</b>	A
722211	Gross	Restaurant – limited facility or service <b>Must Provide Board Certification: Department of Health Permit</b>	A
522121	Flat	S & L Branch or ATM – not main office of S & L	P

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
522120	Flat	Savings and Loans – not branch location or ATM	P
423930	Gross	Scrap and Material Recycler	A
523999	Gross	Securities, commodity – brokerage, portfolio, investment, other	A
562991	Gross	Septic Tank and Related Services <b>Must Provide Board Certification: Alabama Onsite Waterwaste Board</b>	A
487990	Gross	Sightseeing – scenic and sightseeing, land, air, water, special trans	A
624110	Gross	Social Assistance – shelters, vocational, childcare, abuse, emergency	A
562111	Gross	Solid Waste Collection	A
711310.01	Gross	Special Events – promoter or activity – see schedule for rates	A
484220	Flat	Specialized Freight (except used goods) trucking, local	L
451110	Gross	Sporting goods & hobbies – toy, fish, gun, books, games	A
541370	Gross	Surveying and Mapping (except Geophysical) Services	A
541360	Gross	Surveyor - – individual and /or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
513322	Gross	Telecommunications – cellular and other wireless, paging	F
517310	Gross	Telecommunications – resellers of service	F
513310	Flat	Telecommunications – telephone local per 11-51-128	F
513320	Flat	Telecommunications – telephone long distance per 11-51-128	F
313112	Gross	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	A
424940	Gross	Tobacco Merchant Wholesalers	A
336112	Gross	Transportation Equipment Manufacturing	A
484110	Flat	Truck transportation – local, long-distance, freight, moving, and storage	L
484230	Flat	Truck transportation – terminal, state regulated 37-3-33	L
999111	Gross	Unclassified miscellaneous business services not elsewhere classified	A
999222	Gross	Unclassified miscellaneous personal services not elsewhere classified	A
451212	Gross	Used Merchandise Stores – books, miscellaneous, consignment, flea market	A
221122	Gross	Utilities- electric power or light comp, any – state regulated	B
221210	Gross	Utilities- natural gas company – state regulated	B
221310	Gross	Utilities- water, sewage treatment, steam, and other	B
541940	Gross	Veterinarian – individual and /or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	A
493110	Gross	Warehousing and storage – distribution, household, refrigerated, special	A



Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
562998	Gross	Waste management – companies, trucks, septic tanks, landfill, services <b>Must Provide Board Certification: Alabama Onsite Waterwaste Board</b>	A
483212	Gross	Water transportation – coastal, freight forwarders, inland, passenger	A
425990	Gross	Wholesale Electronic Markets & Agents and Brokers	A
312131	Flat	Wine – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	C
312132.02	Flat	Wine wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$275.00
321999	Gross	Wood Product Manufacturing	A

# Calculation Information

## Schedule "A" – If gross receipts are:

More Than	But Less Than	
0	- 149,999	100
150,000	- 299,999	200 + 2.72 per M in excess of 100,000
300,000	- 449,999	350 + 2.35 per M in excess of 200,000
450,000	- 599,999	500 + 2.21 per M in excess of 300,000
600,000	- 799,999	750 + 2.16 per M in excess of 400,000
800,000	- 999,999	1,000 + 2.11 per M in excess of 500,000
1,000,000	- 1,099,999	2,000 + 1.84 per M in excess of 1,000,000
1,100,000	- 1,199,999	2,275 + 1.79 per M in excess of 1,100,000
1,200,000	- 1,299,999	2,600 + 1.73 per M in excess of 1,200,000
1,300,000	- 1,399,999	2,800 + 1.68 per M in excess of 1,300,000
1,400,000	- 1,499,999	3,000 + 1.63 per M in excess of 1,400,000
1,500,000	- 1,999,999	3,157 + 1.60 per M in excess of 1,500,000
2,000,000	- 2,499,999	3,957 + 1.57 per M in excess of 2,000,000
2,500,000	- 2,999,999	4,742 + 1.55 per M in excess of 2,500,000
3,000,000	- 3,499,999	5,517 + 1.49 per M in excess of 3,000,000
3,500,000	- 3,999,999	6,262 + 1.44 per M in excess of 3,500,000
4,000,000	- 4,999,999	6,982 + 1.39 per M in excess of 4,000,000
5,000,000	- 5,999,999	8,372 + 1.33 per M in excess of 5,000,000
6,000,000	- 7,999,999	9,702 + 1.28 per M in excess of 6,000,000
8,000,000	- 10,999,999	12,262 + 1.23 per M in excess of 8,000,000
11,000,000	- 13,999,999	15,952 + 1.17 per M in excess of 11,000,000
14,000,000	- 57,999,999	19,462 + 1.12 per M in excess of 14,000,000
58,000,000	- 91,999,999	68,742 + 1.01 per M in excess of 58,000,000
92,000,000	Over 92MM	102,080 + .80 per M in excess of 92,000,000

## Schedule "B" - Electric and Gas Company:

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 "C" – Beer, Wine, & Liquor**

State of Alabama Code	Classification	Amount	Licensing Notes
040 (Beer On/Off Premise)	312131	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 312141 312131	75.00 650.00 75.00	All three codes are part of the package plus the business license codes.
011 (Package Store Liquor Class II)	312121 312141 312131	75.00 650.00 75.00	All three codes are part of the package plus the business license codes.
020 (Restaurant Retail Liquor)	312121 312141 312131	75.00 650.00 75.00	All three codes are part of the package plus the business license codes.
032 (Club Liquor Class II)	312121 312141 312131	75.00 650.00 75.00	All three codes are part of the package plus the business license codes.
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors license

## **Schedule "D" Peddlers:**

Monthly Rate issued for month long sales activity	\$50.00
Yearly Rate issued for annual sales activity	\$75.00

## **Schedule "E" – 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 "F" Telephones & Telecommunications:**

- A. Each Person operating a telephone exchange in the City and/or a long distance telephone service in the City shall pay a license tax on a per capita basis as set forth in Section 11-51-128, Code of Alabama 1975
- B. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the City, or installing wires or other facilities for such purposes where the wires or facilities do not use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a service provider, and shall pay an amount equal to five percent (5%) of the gross revenue of the business transacted by such person in the City or its police jurisdiction of the preceding year.
- C. Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the City, where installing wires or other facilities for such purpose where the wires or facilities use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a system owner, and shall pay \$100 per year in addition to any franchise fees separately owed and paid as rent for the use of the public rights-of-way by such person in the City or its police jurisdiction for the preceding year.
- D. Each person who owns a wire line system that uses, crosses or otherwise occupies any portion of the public rights-of-way, but derives no revenue from the system within the city, shall be defined as a transporter of services and shall pay a fee of \$3.00 per foot per year for each foot of facilities that occupies, uses or crosses any portion of the public rights-of-way.

## **Schedule "G" – Special Events Licenses:**

Any person holding a valid Town Public Assembly Permit may upon proper application and payment of a fee of one hundred dollars (\$100.00), and upon such other conditions as the Town Council may by Resolution impose as provided in subsection D. below, be issued a festival business license under which persons not currently holding a valid Town business license may be registered to sell products or services on a for-profit basis for the duration of the public assembly at the permitted public assembly site or sites without the issuance of a separate business license or the payment of a separate fee.

### Schedule "H" – Fortune Tellers:

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

## **Schedule "I" – Vending Machines:**

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

## **Schedule "J" – Billiard and/or Pool Tables:**

For 1 to 2 billiard or pool tables	\$15.00 per decal
All billiard or pool tables over 2	\$10.00 per decal

## **Schedule "K" – Amusement Devices:**

For the first 10 machines	\$15.00 per decal
All machines over 10	\$10.00 per decal

## **Schedule “L” – Buses, Trucks & Other Equipment Unless State Regulated:**

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 “M” – Number of Employees:**

M-1 Where personnel are from 1 to 2 people.....	50.00
M-2 Where personnel are from 3 to 5 people.....	75.00
M-3 Where personnel are from 6 to 10 people .....	100.00
M-4 Where personnel are from 11 to 20 people.....	200.00
M-5 Where personnel are from 21 to 50 people.....	400.00
M-6 Where personnel are from 51 to 75 people.....	800.00
M-7 Where personnel are from 76 to 100 people.....	1,000.00
M-8 Where personnel over 100 to be \$1,000.00 + 50.00 per person over 100.	

## **Schedule “N” – Square Feet:**

S-1 From zero to 5,000 Square Feet.....	100.00
S-2 From 5,000.01 to 10,000 Square Feet.....	200.00
S-3 From 10,000.01 to 20,000 Square Feet.....	300.00
S-4 From 20,000.01 to 30,000 Square Feet.....	400.00
S-5 From 30,000.01 to 40,000 Square Feet.....	500.00
S-6 From 40,000.01 to 50,000 Square Feet.....	600.00
S-7 From 50,000.01 to 60,000 Square Feet.....	700.00
S-8 From 60,000.01 to 70,000 Square Feet.....	800.00
S-9 From 70,000.01 to 80,000 Square Feet.....	900.00
S-10 From 80,000.01 to 90,000 Square Feet.....	1000.00
S-11 From 90,000.01 to 100,000 Square Feet.....	1200.00
S-16 From 100,000.01 up – 1,200.00 plus \$.01 per square foot over 100,000.01	

## **Schedule “O” Itinerants:**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction shall pay the itinerant rate for a business license and that rate shall be \$500.00.

## **Schedule “P” – 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 "Q" - Delivery License

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

\$ 100.00

**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).

# Appendix

## 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, [please visit our website here](#). 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. 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 1<sup>st</sup> plus 1% interest. An additional 15% penalty will be due March 2<sup>nd</sup> plus 1% interest 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 RDS.

Website: [www.revds.com](http://www.revds.com)

Phone: 800.556.7274

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>

Email: [bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com)

Fax: 844.528.6529