

## Thank you for doing business in the Town of North Courtland.

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

### How to file:

- **Preferred Method:** To remit payment online: Go to [www.rds.bizlicenseonline.com](http://www.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.

### 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 box below.
- 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.

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

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

## Town of North Courtland Business License Fee Schedule

**541810.01 ADVERTISING.** Each person, firm or corporation engaged in the business of advertising, by whatever means. Service rates apply.

**713990.02 AMUSEMENT MACHINES.** Each person, firm, or corporation engaged in the business of owning, operating, possessing, or giving space in their place of business to a lawful automatic amusement, picture, video, pinball, information vending, dispensing or displaying machine, or machine on which a person is weighed or blood pressure given, and for which payment is required to operate said machine, shall pay a license as follows:

For each machine . . . \$50.00

There shall be no proration of the annual rate of the license provided for in this schedule. This license shall be due and payable by the owner of said machine or the licensee for the place of business where such machine is located.

Failure to have on the machine a sticker furnished by the revenue department/city clerk evidencing payment of said license shall be prima facie evidence that a license tax on said machine has not been paid. Any amusement machine being operated without being properly licensed, or without having the sticker evidencing the payment of such license displayed thereon shall be sealed by the revenue department/city clerk, or its authorized representative, and shame shall not be removed until such license is paid together with a penalty and interest for each machine so sealed, after which the seal shall be broken and removed by the revenue department/city clerk, or its authorized representative.

It shall be unlawful for any person not authorized by the revenue department/city clerk to break the seal on such machine after the same has been sealed. Any person convicted of violating this provision shall be fined an amount not less than fifty dollars (\$50.00) for each offense, and not more than one hundred dollars (\$100.00) for each offense. It shall be the duty of the person in whose place of business any such machine is operated or located to see that the proper city license is obtained and the sticker is attached in a conspicuous place on the machine before it shall be placed into operation.

This schedule shall not apply to machines dispensing tangible products, to any coin operated gas meter or telephone, or to any machine; vending postage stamps or other articles on a nonprofit emergency basis for use solely by employees.

**441110.03 AUTOMOBILES, NEW.** Each person, firm, or corporation engaged in the business of buying, selling, or trading new automobiles, mobile homes, recreational vehicles, or trucks shall pay a license based on gross annual receipts as follows:

Less than \$200,000.00 . . . \$250.00

Equal to or greater than \$200,000.00. . . \$500.00

Plus one-twentieth 1/20 of one (1) percent of gross annual receipts in excess of two hundred thousand dollars (\$200,000.00).

## Town of North Courtland Business License Fee Schedule

This license shall include the gross annual receipts from the operation of a service/repair facility on site, sales of used automotive vehicle, as well as the sale of accessories and replacement parts by a person licensed under this schedule.

**441120.04 AUTOMOBILES, USED.** Each person, firm, or corporation engaged in the business of buying, selling, or trading used automobiles, mobile homes, recreational vehicles, or trucks shall pay a license based on gross annual receipts as follows:

Less than \$100,000.00 . . . \$150.00

Equal to or greater than \$100,000.00 . . . \$250.00

Plus one-twentieth 1/20 of one (1) percent of gross annual receipts in excess of one hundred thousand dollars \$100,000.00 .

The selling or purchasing for resale of four (4) or more automobiles, recreational vehicles, or trucks excluding motorcycles and farm tractors shall be conclusive evidence of doing business for which a license is required by this article.

**811198.05 AUTOMOBILE REPAIR, GARAGE and/or BODY SHOP.** Each person, firm, or corporation engaged in the business of repairing, rebuilding, or reconditioning automobiles, recreational vehicles, or trucks. Merchant, retail rate apply .

**441310.06 AUTOMOBILE ACCESSORIES, TOOLS AND REPLACEMENT PARTS-RETAIL.** Dealers in automobile accessories, attachments and replacement supplies for automobiles, trucks and recreational vehicles. Merchant, retail rates apply .

**441320.07 AUTOMOBILE ACCESSORIES, TOOLS AND REPLACEMENT PARTS-WHOLESALE.** Dealers in wholesale sales of automobile accessories, attachments and replacement supplies for automobiles, trucks and recreational vehicles. Merchant, wholesale rates apply .

**521110.08 BANKS, BUILDING AND LOAN and/or SAVINGS AND LOAN ASSOCIATION.** Each person, firm, or corporation operating a building and loan and/or savings and loan association, or bank, where capital surplus, reserves and undivided profits combined are:

Equal to or greater than \$600,000.00 . . . . \$125.00

## Town of North Courtland Business License Fee Schedule

**713991.09 BILLIARD OR POOL TABLES.** Each person, firm, or corporation operating billiard or pool tables shall pay an annual license tax as follows:

First table . . . \$125.00

Each additional table. . . \$25.00

The license is required for each table whether in use or not. This license applies tables operated by coin or for a charge based on time in use.

**523120.10 BONDS.** Any person, or agent, making appeal or appearance bonds for any court. . . \$200.00 plus one-tenth of one percent of gross annual receipts.

**713992.11 BOWLING ALLEY.** Each person, firm, or corporation providing bowling alleys or a similar facility. Merchants, retail rates apply .

**523110.12 BROKERS.** Brokers or their representatives dealers in stocks, bonds, commodities, other marketable securities, or furnishing market quotations in return for a fee or commission. Profession or vocation rates apply .

Gross receipts shall be comprised only of commissions, salaries or other payment or services rendered or property sold.

**488490.13 BUS TERMINAL.** Each. . . \$200.00

**624410.14 CHILD CARE PROVIDER.** Child care center, home based care, adult care, day or night care, or similar service not involving medical treatment or care. Service rates apply .

**561440.15 COLLECTION AGENCY.** Profession or vocation rates apply .

## Town of North Courtland Business License Fee Schedule

### 236118.16 CONTRACTOR/SUB-CONTRACTOR.

- a. Each person, firm, or corporation engaged in the business of accepting orders, contracts or subcontracts, or who undertakes to assume authority or control, or who supervises, manages or directs the work of others, or who is delegated by the owner to so do, for erecting, enlarging, improving, or relocation any building or structure or real property shall pay a license based on gross annual receipts as follows:
- Less than \$200,000.00 . . . \$75.00
  - \$20,000 or more, but less than \$500,000.00 . . . \$150.00
  - \$50,000.00 or more, but less than \$100,000.00 . . . \$250.00
  - \$100,000.00 or more, but less than \$300,000.00 . . . \$350.00
  - \$300,000.00 or more, but less than \$500,000.00 . . . \$450.00
  - \$500,000.00 and over . . . \$500.00
- Plus one-twentieth 1/20 of one 1 percent of all gross receipts in excess of five hundred thousand dollars \$500,000.00 .
- b. Each person engaged in business as a contractor is subject to providing evidence or any qualifications, or exemptions, for his particular trade as provided for in the Code of Alabama, 1975, as amended.
- c. No authorization to build shall be given, unless otherwise exempted by this article, until all license taxes have been paid.
- d. All general contractors shall, upon request, provide the revenue department or building department a full and complete list showing the names, addresses, telephone numbers, and city license numbers of all subcontractors to whom any work has been let or sublet and will not allow any work to be done by such subcontractor until the required license for said subcontractor has been paid. The general contractor or owner shall not allow any work to proceed by any subcontractor until such subcontractor has exhibited to him his city license for such work, unless he is certified by the revenue department or by the city clerk as having paid the city license due him.
- e. All persons licensed as contractors shall upon request of the revenue department, or its authorized representative, provide contracts, evidence of payments, or sufficient documentary information to indicate the total amount of cost for a particular contraction project and any subcontractors for which a business license has been issued, or is being requested.

**238210.17 CONTRACTOR, ELECTRICAL.** Each person, firm, or corporation engaged in the business of accepting orders, contracts, or sub-contracts for electrical installation, construction, or repairs. Contractor/subcontractor rates apply.

## Town of North Courtland Business License Fee Schedule

**236220.18 CONTRACTOR, GENERAL- COMMERCIAL.** Each person, firm, or corporation engaged in the business of accepting orders, contracts, or who undertakes to assume control or authority for erecting, constructing, enlarging, improving, or relocating any no 1-residential building, structure, or real property. Contractor/subcontractor rates apply.

**236115.19 CONTRACTOR, GENERAL- RESIDENTIAL.** Each person, firm, or corporation engaged in the business of accepting orders, or who undertakes to assume control or authority for erecting, contracting, enlarging, improving, or relocating any residential building, structure, or real property. Contractor/subcontractor rates apply.

**238220.20 CONTRACTOR, GAS FITTER.** Each person, firm, or corporation engaged in the business of accepting orders, contracts, or sub-contracts for gas piping installation, construction, or repairs. Contractor/subcontractor rates apply .

**238221.21 CONTRACTOR, HEATING and AIR CONDITIONING.** Each person, firm, or corporation engaged in the business or accepting orders, contracts, or subcontracts for heating and air conditioning installation, construction, or repairs. Contractor/subcontractor rates apply .

**238222.22 CONTRACTOR, PLUMBING.** Each person, firm, or corporation engaged in the business of accepting orders, contracts, or sub-contracts for plumbing installation, construction, or repairs. Contractor/subcontractor rates apply .

**238990.23 CONTRACTOR/SUBCONTRACTOR, SPECIALTY.** Each person, firm, or corporation engaged in the business of accepting orders, contracts or subcontracts for making improvements to the land including, but not limited to building, grading, paving, installation of curbs, gutters, sewers, excavating, or landscaping , or for any construction related trades or services of installation or repair not specifically provided for otherwise in the Code. This schedule shall also include any person, firm, or corporation engaged in the business of tree removal or trimming. Contractor/subcontractor rates apply .

**561320.24 EMPLOYMENT SERVICE.** Each person, firm, or corporation engaged in the business of locating, providing, or assisting individuals with obtaining full-time, part-time, temporary, or permanent employment. Profession/vocation rates apply .

## Town of North Courtland Business License Fee Schedule

**713995.25 ENTERTAINMENT.** Each person, firm, or corporation, other than qualified religious, charitable, or educational organizations, engaged in any type entertainment, not otherwise provided for including, but not limited to; boxing, wrestling, rodeos, sports events, races, museums, lectures, concerts, or other shows or performances where a charge is made for admission shall pay a license as follows:

All events, per day . . . \$100.00

All events, per week . . . \$300.00

**713996.26 FAIR.** Fair carnival, or circus per week or partial week, not prorated . . . \$2,000.00

This fee shall include all side-show, rides, and concessions. Prior to the issuance of a license any person, firm, or corporation applying for a license under this subdivision must also provide the city clerk a certificate of insurance indicating at least one million dollars (\$1,000,000.00) coverage for public liability. Additionally, a tax bond in the amount of five thousand dollars (\$5,000.00) must be posed with the city clerk prior to the issuance of any license under this schedule for the purpose of ensuring the prompt payment of any and all additional taxes due to the city as a result of the license event . Any license issued under this schedule shall be for a specific duration of time not to exceed two (2) weeks.

**424910.27 FARM EQUIPMENT and IMPLEMENT DEALERS.** Automobile, new rates apply .

**522291.28 FINANCE/LOAN COMPANY.** Each person, firm, or corporation engaged in discounting or buying conditional sales contracts, drafts, acceptance, notes or mortgages on personal property or financing personal property purchase contracts or making consumer loans shall pay a license of . . . \$350.00 Plus one-twentieth 1/20 of one (1) percent of gross annual receipts.

**453110.29 FLORIST.** Merchant, retail rates apply .

**447190.30 GASOLINE, RETAIL.** Each person, firm, or corporation engaged in the business of selling gasoline, petroleum products, or lubricating oil at retail or operating a gasoline filling station shall pay a license as follows:

For the first single nozzle dispenser . . . \$25.00

For each additional single nozzle dispenser . . . \$10.00

For the first multiple nozzle dispenser . . . \$50.00

For each additional multiple nozzle dispenser . . . \$25.00

This schedule includes sales of kerosene, but not the sale of other merchandise such as tires, accessories, groceries, etc., for which a merchant retail license shall be required.



## Town of North Courtland Business License Fee Schedule

**424710.31 GASOLINE, WHOLESALE.** Each person, firm, or corporation engaged in the business of selling gasoline, petroleum products, or lubrication oil for resale or delivering gasoline or petroleum products within the city shall pay an annual license based on the numbers of gallons sold or delivered in the city or its police jurisdiction for the preceding calendar year as follows:

Less than 1,000,000 gallons . . . \$750.00

1,000,000 gallons and over . . . \$750.00 Plus \$50.00 per 150,000 gallons or major fraction thereof in excess of 1,000,000 gallons.

**622310.32 HOSPITAL . . . \$100.00 Plus three-fortieths  $\frac{3}{40}$  of one (1) percent of gross annual receipts**

This schedule shall not include the operation of a restaurant, gift shop, classes, pharmacy other than for in hospital sales only, etc., which shall be licensed to each separate schedule as specified.

**721110.33 HOTEL/MOTEL.**

For the first fifteen 15 rooms . . . \$350.00

Each additional room . . . \$5.00

This schedule applies to rental of lodging space only; restaurant or other activities require separate license for each activity.

**34** Reserved.

**524126.35 INSURANCE, FIRE and MARINE.** Each person, firm, or corporation engaged in the business of issuing fire and marine insurance on property located within the city shall pay an annual license of four dollar (\$4.00) on each one hundred dollars (\$100.00), or major fraction thereof, of the gross premiums, on policies issued during the next preceding year on property located within the city. Each person, firm, or corporation engaged in the business of fire and marine insurance for the first time in the city shall pay a minimum license of ten dollars (\$10.00), on which there shall be an adjustment on the above basis at the expiration of the year.

**524128.33 INSURANCE, OTHER.** Each person, firm, or corporation engaged in the business of issuing insurance, other than fire and marine, shall pay an annual license of ten dollars (\$10.00). And additionally, one dollar (\$1.00) for each one hundred dollars (\$100.00), or major fraction thereof, of the gross premiums on all policies covering life, group life, burial benefits, funeral benefits, industrial life accident, burglary, hospital, surety bonds, public liability, automobile liability and property damage, including collision and other miscellaneous coverage, issued during the next preceding year to citizens of the city and/or on property located in the city. Each person, firm or corporation engaged in the business of insurance, other than fire and marine, for the first time in the city shall pay a minimum license of ten dollars (\$10.00) on which there shall be an adjustment on the above basis at the expiration of the year.



## Town of North Courtland Business License Fee Schedule

### **423140.34 JUNK DEALER, SCRAP PROCESSOR and/or RECYCLER.**

For each place of business, for the first four hundred thousand dollars \$400,000.00 or less of gross annual receipts for such business . . . \$350.00

Plus one-twentieth 1/20 of one (1) percent of all gross receipts in excess of four hundred thousand dollars (\$400,000.00).

**812331.35 LAUNDRY/DRY CLEANERS, LINEN and/or WASHABLE CLOTHING SUPPLY.** Each person, firm, or corporation engaged in the business of operating a laundry, dry cleaners, linen supply service, diaper service or any similar service shall pay a license on gross annual receipts as follows: . . . \$350.00

Plus one-tenth 1/10 of one (1) percent of all gross receipts in excess of fifty thousand dollars \$50,000.00 .

### **444190.36 LUMBER and/or BUILDING MATERIALS DEALER or YARD - RETAIL.**

Lumber yard or dealer in selling lumber at retail shall pay a license of . . . \$350.00

Plus one-twentieth 1/20 of one (1) percent of all gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

### **444190.00 LUMBER and/or BUILDING MATERIALS DEALER or YARD - RETAIL.**

Lumber yard or dealer selling lumber at wholesale shall pay a license of . . . \$350.00

Plus one-twentieth 1/20 of one (1) percent of all gross annual receipts in excess of one hundred thousand dollars (\$200,000.00).

**423830.40 MACHINERY.** Each person, firm, or corporation engaged in the business of selling heavy construction and/or industrial machinery and equipment shall pay a license of . . . \$500.00

Plus one-twentieth 1/20 of one (1) percent of all gross annual receipts in excess of five hundred thousand dollars (\$500,000.00).

**336999.41 MANUFACTURER.** Each person, firm, or corporation engaged in the business of manufacturing, compounding, or processing, not otherwise specifically licensed, shall pay a license based on gross annual receipts as follows: Manufacturing rate apply.

For the purpose of this schedule, gross receipts shall mean the entire receipts of the business including all sales and inter-company book transfers.

# Town of North Courtland Business License Fee Schedule

## 42 Reserved.

**423999.43 MERCHANT, RETAIL - SPONSOR.** Each person, firm or corporation engaged in the business of selling goods, wares, or products at flea markets, craft shows, art shows, or exhibitions, may obtain a single license issued to the person, firm or corporation, organization, or association sponsoring or benefiting from the sale or exhibition, upon agreement of such person, firm, corporation, organization or association to account for the entire gross receipts of all vendors otherwise required to be licensed under this article and participating in said sale, exhibition or event. Such agreement shall be accompanied by a surety bond in an amount to be determined by the revenue department/city clerk to ensure the timely payment of payment of all sales taxes due to the city on account of the event. Within ten days following the event the licensed sponsor shall be required to provide the revenue department/city clerk with a list of the names, addresses and phone numbers of all vendors participating in the event; and shall be responsible for providing each vendor a city sales tax return to be completed by the individual vendor and submitted to the sponsor, along with the corresponding tax due. The sponsor shall then file the tax return with the city with payment of the tax due. This license shall only apply to events of less than five (5) days duration and shall be based on the entire gross receipts from all vendors at said event as follows:

Less than \$10,000.00 . . . \$50.00

\$10,000.00 or more, but less than \$20,000.00 . . . \$100.00

\$20,000.00 or more, but less than \$60,000.00 . . . \$150.00

\$60,000.00 or more, but less than \$100,000.00 . . . \$200.00

\$100,000.00 and over. . . \$300.00

Plus one-tenth 1/10 of one (1) percent of gross receipts in excess of \$100,000.00.

**424990.44 MERCHANT, RETAIL.** Each person, firm, or corporation operating a business of selling or exchanging tangible personal property to/with the final consumer of said property shall pay a license based on gross annual receipts as follows: Merchant Retail Rate apply.

**423990.45 MERCHANT, WHOLESALE.** Each person, firm, or corporation operating a business of selling or exchanging tangible personal property for further resale to a final consumer shall pay a license based on gross annual receipts as follows: Merchant Wholesale rate apply.

**484110.46 MOTOR CARRIER.** Each, as defined by the Code of Alabama, doing business in the city by receiving passengers or freight for transport or hire from this city to another point in Alabama or from another point in Alabama to this city shall pay a license of . . . \$200.00

This schedule shall also include maintaining a terminal facility or brokering activities appropriately licensed by the Interstate Commerce Commission or any successor federal agency.

## Town of North Courtland Business License Fee Schedule

**532120.47 MOTOR TRUCKS AND TRAILERS.** Each person, firm, or corporation engaged in the business of furnishing transportation of persons or property for hire for a particular person, under special contract and doing business in the city by receiving passengers or freight for transportation for hire from this city to other points in Alabama, or from other points in Alabama to this city, who are not licensed as common or contract carriers as defined by the Code of Alabama, shall pay a license as follows:

One truck . . . \$50.00

Each additional truck . . . \$50.00

**512131.48 MOVIE THEATER.** Each person, firm, or corporation charging an admission for the viewing of movies or similar video entertainment. Merchant, retail rates apply .

For the purpose of this schedule, gross receipts shall mean the entire receipts from admission, and sale of food, beverage or other times.

**511110.49 NEWSPAPER.** Each person, firm, or corporation publishing or distributing newspapers, magazines, or other periodicals. Merchant, retail rates apply .

**621610.50 NURSING HOME/RETIREMENT HOME . . .**\$250.00 Plus one-tenth (1/10) of one (1) percent of gross annual receipts

**522298.51 PAWNBROKER.** Each person, firm, or corporation engaged in business as a pawnbroker shall pay a license as follows . . . \$350.00

Plus one-twentieth (1/20) of one (1) percent of gross annual receipts.

This schedule shall not include the business of selling or renting items that are not taken out of pawn. A separate license schedule shall apply for these activities as specified in this section.

## Town of North Courtland Business License Fee Schedule

**488999.51 PIPELINE or OTHER DISTRIBUTION of CERTAIN COMMODITIES.** There is hereby levied upon any person, firm or corporation engaged and continuing within the city or its police jurisdiction in the business as one (1) or more of the following: gas company; pipeline company for transporting or carrying gas, hydrogen or other similar commodities; gas distributing company using the means of pipelines; and hydrogen distributing company using the means of pipelines; an annual privilege or license tax in the amount equal to three (3) percent of the total gross receipts of such business from customers or consumers of such business located within the corporate limits of the city, and a privilege or license tax equal to one and one-half (1 ½) percent of the total gross receipts of such business from customers or consumers of such business located in the police jurisdiction of the city.

**332992.52 PISTOLS and/or OTHER WEAPONS.** Each person, firm, or corporation engaged in the business as a dealer in pistols, revolvers, rifles, shotguns, explosives, knives, or other weapons shall pay a license based on gross annual receipts as follows: . . . \$250.00

Plus one-tenth (1/10) of one (1) percent of all gross annual receipts in excess of forty thousand dollars (\$40,000.00). This schedule is deemed a special public policy license and shall apply regardless of any other license required by this article.

**621999.53 PROFESSION and/or VOCATION.** Each person, firm, or corporation engaged in any practice, vocation or profession shall pay a license based on gross annual receipts as follows:

Less than \$10,000.00 . . . \$75.00

\$10,000,000.00 or more, but less than \$20,000,000.00 . . . \$150.00

\$20,000,000.00 or more, but less than \$40,000,000.00 . . . \$200.00

\$40,000,000.00 or more, but less than \$60,000,000.00 . . . \$250.00

\$60,000,000.00 or more, but less than \$80,000,000.00 . . . \$ 300.00

\$80,000,000.00 or more, but less than \$100,000,000.00 . . . \$350.00

Plus one-fifth 1/5 of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

**531390.55 PROPERTY DEVELOPMENT.** Each person, firm, or corporation engaged in the business of developing real property, subdividing land for further development, and/or selling lots to builders others for development shall pay a license based on gross annual receipts as follows:

Less than \$100,000.00 . . . \$200.00

\$100,000.00 and over . . . \$250.00

And also one-tenth 1/10 of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (100,000.00).

## Town of North Courtland Business License Fee Schedule

**531311.56 PROPERTY MANAGEMENT.** Person, firm, or corporation engaged in the business of managing, maintaining, or overseeing rental or leasing real property for the owners thereof when not an employee of the property owner. Profession/vocation rates apply .

**515111.57 RADIO BROADCASTING STATION . . . \$200.00**

Plus one-tenth 1/10 of one (1) percent of all gross annual receipts in excess of fifty thousand dollars (\$50,000.00) .

**482111.58 RAILROADS COMMON CARRIERS.** Without reference to interstate business \$200.00

**531120.59 REAL ESTATE BROKER/AGENT/DEALER.** Each person, firm, or corporation engaged in the business of buying, selling, or exchanging real estate on commission or for his/her own account shall pay a license based on total gross annual commissions and/or fees. Profession and/or vocation rates apply

In lieu of licensing for each individual agent who is employed by a state-licensed broker, the total gross annual commissions/fees of all such agents may be combined with those of the broker s to determine the total annual license due for the agency, firm or corporation.

**RENTAL and/or LEASING.** Each person, firm, or corporation engaged in the business of renting or leasing real or personal property to others, including but not limited to automobiles, trucks, trailers, apartments, office space, commercial buildings, furniture, and equipment, shall pay a license based on gross annual receipts as follows:

## Town of North Courtland Business License Fee Schedule

### 532999.60 Rental or leasing of real property;

Less than \$10,000.00 . . .	\$75.00
\$10,000.00 or more, but less than \$20,000.00 . . .	\$125.00
\$20,000.00 or more, but less than \$40,000.00 . . .	\$175.00
\$40,000.00 or more, but less than \$60,000.00 . . .	\$225.00
\$60,000.00 or more, but less than \$80,000.00 . . .	\$275.00
\$80,000.00 or more, but less than \$100,000.00 . . .	\$300.00

Plus one-twentieth 1/20 of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

This schedule shall not apply to any person, firm, or corporation engaged solely in the rental or leasing of single family housing. This exclusion shall specifically not apply to any person, firm, or corporation who engages in the rental or leasing of duplex, quadplex or multi-family housing.

### 532998.60 Rental or leasing of tangible personal property:

Less than \$10,000.00 . . .	\$75.00
\$10,000.00 or more, but less than \$20,000.00 . . .	\$125.00
\$20,000.00 or more, but less than \$40,000.00 . . .	\$175.00
\$40,000.00 or more, but less than \$60,000.00 . . .	\$225.00
\$60,000.00 or more, but less than \$80,000.00 . . .	\$275.00
\$80,000.00 or more, but less than \$100,000.00 . . .	\$300.00

Plus one-twentieth 1/20 of one (1) percent of gross annual receipts in excess of one hundred thousand dollars (\$100,000.00).

**722511.61 RESTAURANT, CAFE, DELI, CAFETERIA.** Each person, firm, or corporation engaged in the business of operating a restaurant, cafe, cafeteria, deli, catering service, lunch counter, or public place where meals, food, or refreshments are prepared, furnished, or served, or where a food permit is required by the county health department shall pay a license based on gross annual receipts as follows: Merchant, retail rates apply.

Additionally, any person requesting licensing under this schedule shall provide a current permit from the county health department evidencing their approval for the operation of the requested business.

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**611999.62 SCHOOLS.** Each person, firm, or corporation engaged in the business of conducting a school, college, kindergarten, seminar, or teaching classes in any manner for which a fee or admission is required shall pay a license as follows:

Less than \$20,000.00 . . . \$75.00

\$20,000.00 and above . . . \$150.00

Plus one-ten 1/10 of one (1) percent of gross receipts in excess of twenty thousand dollars (\$20,000.00) .

This license shall not apply to any such activity operated by state, county, city or religious organizations, or other nonprofit organizations who hold a certificate issued by the Internal Revenue Service under Internal Revenue Code, Section 501 a , as an organization described in section 501(c)(3) .

**541690.63 SERVICE.** Each person, firm, or corporation engaged in the business of performing any service or labor not regarded as a profession, vocation, or business otherwise classified in the licensing schedules, shall pay: Service rate.

**493110.64 STORAGE FACILITY.** Each person operating a self-service mini storage, mini-warehouse or similar facility for storage of personal property. Merchant, retail rates apply .

**517311.65 TELEPHONE EXCHANGES or COMPANY** operating in the city shall pay a license of . . \$30.00

**66 RESERVED.**

**517312.67 TELEPHONE, LONG DISTANCE COMPANY** . . .Each person, firm, or corporation engaged in the business of telephone, long distance services, shall pay a license based on the Code of Alabama 1975 section 11-51-128, as follows:

In municipalities having a population of more than 500 and not exceeding 1,000, long distance license, \$8.00

**237130.64 TELEPHONE CABLE SERVICES** . . . \$250.00



## Town of North Courtland Business License Fee Schedule

**721211.65 TRAILER COURTS, PARKS, OR CAMPS.** Each person operating a lot or place other than a storage garage, where a charge is made for storage or parking of house trailer, mobile homes, or recreational vehicles regardless of the duration of time shall pay a license as follows:

For the first two spaces . . . \$75.00

For each additional space . . . \$5.00

This license shall apply to the total number of prepared spaces and without regard to current occupancy of the space.

**531130.66 WAREHOUSE.** Each person engaged in the business of providing space for storage, warehousing, or similar activity which is not self-service shall pay a license of . . . \$250.00

**562119.67 WASTE HAULER.** Any person, firm or corporation engaged or continuing within the city or its police jurisdiction in the business of the collection and hauling of containerized garbage, trash, refuse, rubbish and/or ash shall pay an annual privilege or license tax in an amount equal to three (3) percent of the total gross receipts of such business from customers or consumers located within the corporate limits of the city; and a privilege or license tax in an amount equal to one and one-half (1 ½), percent of the total gross receipts of such business from customers or consumers located in the police jurisdiction of the city. Provided, however, that this schedule shall not apply to the gross receipts of such business from a municipal or county government recycling program or other unrelated activities by the person, firm or corporation as these activities shall be licensed under separate license schedules within this article.

# Town of North Courtland Business License Fee Schedule

## Merchant Retail/Service/Restaurant Schedule Rates

From	To	Rate
\$0.00 .....	\$9,999.99.....	\$75.00
\$10,000.00 .....	\$19,999.99.....	\$100.00
\$20,000.00 .....	\$29,999.99.....	\$125.00
\$30,000.00 .....	\$39,999.99.....	\$150.00
\$40,000.00 .....	\$49,999.99.....	\$175.00
\$50,000.00 .....	\$59,999.99.....	\$200.00
\$60,000.00 .....	\$69,999.99.....	\$225.00
\$70,000.00 .....	\$79,999.99.....	\$250.00
\$80,000.00 .....	\$89,999.99.....	\$275.00
\$90,000.00 .....	\$99,999.99.....	\$300.00
\$100,000 or more . . . \$300.00 plus 1/10 <sup>th</sup> of 1% (.001) of all gross receipts in excess of \$100,000.00.		

## Merchant Wholesale Schedule Rate

\$0.00 .....	\$39,999.99.....	\$100.00
\$40,000.00 .....	\$59,999.99.....	\$125.00
\$60,000.00 .....	\$79,999.99.....	\$150.00
\$80,000.00 .....	\$99,999.99.....	\$175.00
\$100,000.00 .....	\$119,999.99.....	\$200.00
\$120,000.00 .....	\$139,999.99.....	\$225.00
\$140,000.00 .....	\$159,999.99.....	\$250.00
\$160,000.00 .....	\$179,999.99.....	\$275.00
\$180,000.00 .....	\$199,999.99.....	\$300.00
\$200,000 or more . . . \$300.00 plus 1/10 <sup>th</sup> of 1% (.001) of all gross receipts in excess of \$100,000.00.		

## Rental/Leasing Schedule Rate

\$0.00 .....	\$9,999.99.....	\$75.00
\$10,000.00 .....	\$19,999.99.....	\$125.00
\$20,000.00 .....	\$39,999.99.....	\$175.00
\$40,000.00 .....	\$59,999.99.....	\$225.00
\$60,000.00 .....	\$79,999.99.....	\$275.00
\$80,000.00 .....	\$99,999.99.....	\$300.00
\$100,000 or more . . . \$300.00 plus 1/20 <sup>th</sup> of 1% (.0005) of all gross receipts in excess of \$100,000.00.		

## Contractors Schedule Rate

\$0.00 .....	\$19,999.99.....	\$75.00
\$20,000.00 .....	\$49,999.99.....	\$150.00
\$50,000.00 .....	\$99,999.99.....	\$250.00
\$100,000.00 .....	\$299,999.99.....	\$350.00
\$300,000.00 .....	\$499,999.99.....	\$450.00
\$500,000 or more . . . \$300.00 plus 1/20 <sup>th</sup> of 1% (.0005) of all gross receipts in excess of \$500,000.00.		

**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).

## 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 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 1% interest. An additional 15% penalty will be due March 2nd 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.

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)

Online Filing: [www.rds.bizlicenseonline.com](http://www.rds.bizlicenseonline.com)

Remit to address:

RDS-Business License Department

PO Box 830900

Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"