

TOWN OF OAKMAN FEE SCHEDULE

***Police Jurisdiction: 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**

SECTION	DESCRIPTION	CLASS OR FEE
111.00	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	F
112.00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
113.00	Forestry – logging, forestry, timber track operations, timber mgt.	D
114.00	Fishing & Hunting – hunting & trapping, finfish, shellfish, supplies	E
115.00	Agriculture support – cotton gins, farm mgt, post-harvest activities	F
211.00	Oil and gas extraction – natural gas liquid extraction, crude extraction	C
212.00	Mining – (except for oil and gas) all related mining activities	C
213.00	Mining support services – for oil and gas mining activities, oil/gas wells	C
221.00	Utilities – electric power or light company	G
221.01	Utilities - natural gas company	G
221.02	Utilities – water ,sewage treatment, steam, and other	G
236.00	Contractors – <u>General Contractors</u> – comm. Bldg, residential, subdivisions	E
237.00	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer	D
238.00	Contractors – <u>specialty trade</u> – plumbing & gas fitting	E
238.16	Contractors – <u>specialty trade</u> – heating & air conditioning	E
238.01	Contractors – <u>specialty trade</u> – painting and wall covering	E
238.02	Contractors – <u>specialty trade</u> – electrical contractors	E
238.03	Contractors – <u>specialty trade</u> - masonry and stone contractors	E
238.04	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	E
238.05	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	E
238.06	Contractors – <u>specialty trade</u> – carpentry contractors	E
238.07	Contractors – <u>specialty trade</u> – floor coverings/all types	E
238.08	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	E
238.09	Contractors – <u>specialty trade</u> – concrete contractors	E
238.10	Contractors – <u>specialty trade</u> – water, well drilling & irrigation	E
238.11	Contractors – <u>specialty trade</u> – structural steel erection	E
238.12	Contractors – <u>specialty trade</u> – glass and glazing	E

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	contractors	
238.13	Contractors – <u>specialty trade</u> – excavation and site development	E
238.14	Contractors – <u>specialty trade</u> – wrecking and demolition	E
237.01	Contractors – <u>specialty trade</u> – building equipment & mechanical installation	E
238.15	Contractors – <u>specialty trade</u> – non-general & non-heavy	D
311.00	Food Mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
312.00	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	E
312122.00	Beer – off premise – state regulated through ABC	H
312121.00	Beer – on/off premise - state regulated through ABC	H
312131.00	Wine – on/off premise - state regulated through ABC	H
312131.01	Wine –off premise - state regulated through ABC	H
312141.00	Lounge Retail Liquor Class II - state regulated through ABC, Must also purchase 312121, 312131, & 722.03	H
312141.01	Package Store Liquor Class II - state regulated through ABC, Must also purchase 312122, 312131.01, & 445.01	H
321141.02	Restaurant Retail Liquor - state regulated through ABC, Must also purchase 312121, 312131, & 722	H
312141.03	Club Liquor Class II - state regulated through ABC, Must also purchase 312121, 312131, & 722.03	H
312132.00	Beer & Wine - <u>wholesale distributor</u>	H
312132.01	Beer - <u>wholesale distributor</u>	H
312132.02	Wine - <u>wholesale distributor</u>	H
313.00	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
314.00	Other mfg – mill operations not covered in 313, rugs linen, curtains	E
315.00	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	D
316.00	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	D
321.00	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	F
322.00	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	E
323.00	Printing – screen, quick, digital, books, lithographic, handbills, comm..	D
324.00	Petroleum and coal mfg – asphalt, grease, roofing, paving products	C

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325.00	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	C
326.00	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
327.00	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
331.00	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	C
332.00	Metal fabrication – cutlery, structural, ornamental, machine shops	D
333.00	Machinery mfg – office machinery, industrial, engines, farm, HVAC	C
334.00	Computer & electronic mfg – audio, video, circuit boards, peripherals	C
335.00	Appliance mfg – small appliance, lighting, electrical, battery, freezer	C
336.00	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	D
337.00	Furniture mfg – cabinets, office, household, beds, kitchen	C
339.00	Miscellaneous mfg – Misc manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
421.00	Wholesale trade – <u>durable</u> – vehicle, machinery, equipment, furniture	E
422.00	Wholesale trade – <u>non-durable</u> – wholesale gasoline distributor	F
422.01	Wholesale trade – <u>non-durable</u> – paper, apparel, grocery, beverages, dairy	E
441.00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts, and accessories	C
441.01	Motor vehicles – new and/ or used automobiles, motorcycles, boats, ect.. Dealerships and lots	D
442.00	Furniture – furniture, home furnishings, stores, floor coverings, window	C
443.00	Electronic & appliance store – household, radio, television, computers	B
444.00	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
445.00	Food & beverage stores – grocery, convenience store, markets	F
445.01	Package stores – selling beer, wine and liquor plus general merchandise, Must also purchase 312141.01, 312122, & 312131.01	D
446.00	Health and personal care stores – drug, pharmacy,	C

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	cosmetic, optical, health food	
447.00	Gasoline retail – selling gasoline with or without convenience stores	E
448.00	Clothing & accessories – men, women, children, infant, shoe, jewelry	B
451.00	Sporting goods & hobbies – toy, fish, gun, books, games	B
452.00	General merchandise stores – department, warehouse clubs, superstores	C
453.00	Used merchandise stores – books, miscellaneous, consignment, flea market	F
453.01	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	B
454.00	Non store retailers – vending machine operators, direct selling, mail order	D
454.01	Non store retailer – peddlers license / local peddler	I
481.00	Air transportation – airline tickets, shipping, freight, charters service	B
482.00	Rail transportation – transportation, ticket offices, state regulated 11-51-124	\$25
483.00	Water transportation – coastal, freight forwarders, inland, passenger	B
484.00	Truck transportation – local, long distance, freight, moving & storage	C
484.01	Truck transportation – terminal – state regulated 37-3-33	\$100
485.00	Passenger transportation – charter and other vehicle transit services	B
485.01	Passenger transportation – bus terminals state regulated 37-3-33	\$100
485.02	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	J
485.03	Passenger transportation – number of buses, taxis, cabs, limousines, or buggies	J
487.00	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
492.00	Couriers – couriers and local messengers, services, local delivery services	C
493.00	Warehousing and storage – distribution, household, refrigerated, special	F
511.00	Publishing industries except internet – newspaper, book, periodical, databases, software	B
512.00	Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
515.00	Broadcasting – radio and television stations	B

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517.00	Telecommunications – telephone local per 11-51-128	K
517.01	Telecommunications – telephone long distance	K
517.02	Telecommunications –cellular and other wireless paging	K
517.03	Telecommunications – resellers of services	K
519.00	Information services and data processing – providing, storing, processing, access to information	A
522.00	Bank Main Office – not branch location or ATM	U
522.01	Bank Branch or ATM – not main office of bank	U
522.02	Savings and Loans – not branch location or ATM	U
522.03	S & L Branch or ATM – not main office of S & L	U
522.04	Pawn Shop – whether title pawn or merchandise	A
522.05	Credit Services –activities related to credit & mediation	B
523.00	Securities, commodity – brokerage, portfolio, investment, other financial services	A
524.00	Insurance companies and/or its agents – casualty, fire, and/or marine premiums, 11-51-120	4% of gross premiums
524.01	Insurance companies and/or its agents – health, allied and all other premiums, 11-51-123	\$10 PLUS 1/10 OF 1% of gross premiums
524.02	Agent Office – administration of third parties, pension funds, annuities, ect	B
525.00	Funds, trusts, other financial agencies – funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	A
531.00	Real Estate – offices, brokers, management, appraisers	B
532.00	Rental and leasing – auto, truck, trailer, RV, all tangible property	C
532.01	Rental and leasing – movie and video rental	D
541.00	Attorney/Lawyers – individual and/or firm professional license	A
541.01	Accountant/CPAs – individual and/or firm professional license	A
541.02	Architect - individual and/or firm professional license	A
541.03	Physician - individual and/or firm professional license	A
541.04	Dentist - individual and/or firm professional license	A
541.05	Chiropractor - individual and/or firm professional license	A
541.06	Optometrist - individual and/or firm professional license	A
541.07	Engineer - individual and/or firm professional license	A
541.08	Surveyor - individual and/or firm professional license	A
541.09	Computer programmer - individual and/or firm professional license	A
541.10	Photographer - individual and/or firm professional	A

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	license	
541.11	Veterinarian - individual and/or firm professional license	A
541.12	Professional Services Not Elsewhere Classified – scientific, technical	A
551.00	Management Companies – offices, enterprises, regional, corporate	B
561.00	Exterminating services – exterminating company and its services	E
561.01	Janitorial firm – janitorial cleaning services – individual or firm	F
561.02	Landscaping services	F
561.03	Administrative services – answering, employment, office, sec., travel	C
562.00	Waste management – companies, trucks, septic tanks, landfill services	F
611.00	Educational services – technical, computer, sports, services, business	D
621.00	HMO – medical centers and services	B
621.01	Outpatient care centers – all other types of services	C
621.02	Ambulance – ambulance company and/or services	D
622.00	Hospitals – surgical, substance abuse, psychiatric, general care, special	C
623.00	Nursing care – residential care facility, day care, assisted living	C
623.01	Nursing home – care for the elderly and continuing care facilities	D
624.00	Social assistance – shelters, vocational, child care, abuse, emergency	E
711.00	Arts and sports – dance, musical, teams, tracks, promoters, agents	B
711.01	Special events – promoter or activity – see schedule for rates	L
712.00	Museums – museums and historical sites, zoos, botanical gardens, parks	C
713.00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	B
721.00	Accommodations – hotels, motels, similar facilities	C
721.01	Accommodations – bed and breakfast inns and services	D
721.02	Accommodations – trailer parks, RV parks, and travel parks	E
721.03	Accommodations – rooming houses and boarding houses	E
722.00	Restaurant – full service restaurant facility	D

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722.01	Restaurant – limited facility or service	D
722.02	Caterers – and/or mobile food services	C
722.03	Drinking establishment – club, lounge, bar, or other, Must also purchase, 312121, 312131, 312141.03 OR 312141.00	B
811.00	Repairs and maintenance – auto, paint/body, carwash, other vehicular	C
811.01	Repairs and maintenance – all electronic equipment	B
811.02	Repairs and maintenance – all appliances, home & garden equipment	D
812.00	Personal services – hair, skin, beautician, diet, nail, tanning, funerals	B
812.01	Fortune teller or Clairvoyant – individual reader license	M
910.00	Category for number of - vending machines for all types of licenses	N
910.01	Category for number of – pool tables	O
910.02	Category for number of – amusement devices and/or games	P
920.00	Category for number of – <u>employees</u> as a basis for calculating license	R
930.00	Category for number of - <u>square feet</u> used for calculating license amount	S
999.00	Unclassified miscellaneous <u>business</u> services not elsewhere classified	C
999.01	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	B
999.02	Delivery	V
923.00	Administration of Human Resources Programs	
924.00	Administration of Environmental Quality Programs	
925.00	Administration of housing, urban, comm..	
926.00	Administration of Economic programs	
927.00	Space, research, and technology	
928.00	National Security and International Affairs	

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Schedule "A" – If gross receipts are:

More Than	but	Less than	100	
0		99,999		
100,000		199,999	346 + 2.72 per M in excess of	100,000
200,000		299,999	618 + 2.35 per M in excess of	200,000
300,000		399,999	853 + 2.21 per M in excess of	300,000
400,000		499,999	1,074 + 2.16 per M in excess of	400,000
500,000		599,999	1,290 + 2.11 per M in excess of	500,000
600,000		699,999	1,501 + 2.05 per M in excess of	600,000
700,000		799,999	1,706 + 2.00 per M in excess of	700,000
800,000		899,999	1,906 + 1.95 per M in excess of	800,000
900,000		999,999	2,101 + 1.89 per M in excess of	900,000
1,000,000	1,099,999		2,290 + 1.84 per M in excess of	1,000,000
1,100,000	1,199,999		2,274 + 1.79 per M in excess of	1,100,000
1,200,000	1,299,999		2,653 + 1.73 per M in excess of	1,200,000
1,300,000	1,399,999		2,826 + 1.68 per M in excess of	1,300,000
1,400,000	1,499,999		2,994 + 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

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Schedule "B" – If gross receipts are:

More Than	Less than		
0	99,999	100	
100,000	199,999	300 + 2.41 per M in excess of	100,000
200,000	299,999	541 + 2.05 per M in excess of	200,000
300,000	399,999	746 + 1.94 per M in excess of	300,000
400,000	499,999	940 + 1.89 per M in excess of	400,000
500,000	599,999	1,129 + 1.84 per M in excess of	500,000
600,000	699,999	1,313 + 1.80 per M in excess of	600,000
700,000	799,999	1,492 + 1.75 per M in excess of	700,000
800,000	899,999	1,668 + 1.70 per M in excess of	800,000
900,000	999,999	1,838 + 1.66 per M in excess of	900,000
1,000,000	1,099,999	2,004 + 1.61 per M in excess of	1,000,000
1,100,000	1,199,999	2,165 + 1.56 per M in excess of	1,100,000
1,200,000	1,299,999	2,321 + 1.52 per M in excess of	1,200,000
1,300,000	1,399,999	2,473 + 1.47 per M in excess of	1,300,000
1,400,000	1,499,999	2,620 + 1.42 per M in excess of	1,400,000
1,500,000	1,999,999	2,762 + 1.40 per M in excess of	1,500,000
2,000,000	2,499,999	3,462 + 1.38 per M in excess of	2,000,000
2,500,000	2,999,999	4,152 + 1.35 per M in excess of	2,500,000
3,000,000	3,499,999	4,827 + 1.31 per M in excess of	3,000,000
3,500,000	3,999,999	5,482 + 1.26 per M in excess of	3,500,000
4,000,000	4,999,999	6,112 + 1.21 per M in excess of	4,000,000
5,000,000	5,999,999	7,322 + 1.17 per M in excess of	5,000,000
6,000,000	7,999,999	8,492 + 1.12 per M in excess of	6,000,000
8,000,000	10,999,999	10,732 + 1.07 per M in excess of	8,000,000
11,000,000	13,999,999	13,942 + 1.03 per M in excess of	11,000,000
14,000,000	57,999,999	17,032 + .98 per M in excess of	14,000,000
58,000,000	91,999,999	60,152 + .89 per M in excess of	58,000,000
92,000,000	Over 92MM	90,412 + .70 per M in excess of	92,000,000

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Schedule "C" – If gross receipts are:

More Than	Less than		
0	99,999	100	
100,000	199,999	259	+2.05 per M in excess of 100,000
200,000	299,999	464	+1.76 per M in excess of 200,000
300,000	399,999	640	+1.66 per M in excess of 300,000
400,000	499,999	806	+1.62 per M in excess of 400,000
500,000	599,999	968	+1.58 per M in excess of 500,000
600,000	699,999	1,126	+1.54 per M in excess of 600,000
700,000	799,999	1,280	+1.50 per M in excess of 700,000
800,000	899,999	1,430	+1.46 per M in excess of 800,000
900,000	999,999	1,576	+1.42 per M in excess of 900,000
1,000,000	1,099,999	1,718	+1.38 per M in excess of 1,000,000
1,100,000	1,199,999	1,856	+1.34 per M in excess of 1,100,000
1,200,000	1,299,999	1,990	+1.30 per M in excess of 1,200,000
1,300,000	1,399,999	2,120	+1.26 per M in excess of 1,300,000
1,400,000	1,499,999	2,246	+1.22 per M in excess of 1,400,000
1,500,000	1,999,999	2,368	+1.20 per M in excess of 1,500,000
2,000,000	2,499,999	2,968	+1.18 per M in excess of 2,000,000
2,500,000	2,999,999	3,358	+1.16 per M in excess of 2,500,000
3,000,000	3,499,999	4,138	+1.12 per M in excess of 3,000,000
3,500,000	3,999,999	4,698	+1.08 per M in excess of 3,500,000
4,000,000	4,999,999	5,238	+1.04 per M in excess of 4,000,000
5,000,000	5,999,999	6,278	+1.00 per M in excess of 5,000,000
6,000,000	7,999,999	7,278	+ .96 per M in excess of 6,000,000
8,000,000	10,999,999	9,198	+ .92 per M in excess of 8,000,000
11,000,000	13,999,999	11,958	+ .88 per M in excess of 11,000,000
14,000,000	57,999,999	14,598	+ .84 per M in excess of 14,000,000
58,000,000	91,999,999	51,398	+ .76 per M in excess of 58,000,000
92,000,000	Over 92MM	77,398	+ .60 per M in excess of 92,000,000

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Schedule "D" – If gross receipts are:

More Than	but	Less than		
0		99,999	100	
100,000		199,999	211	+1.72 per M in excess of 100,000
200,000		299,999	383	+1.47 per M in excess of 200,000
300,000		399,999	530	+1.38 per M in excess of 300,000
400,000		499,999	668	+1.35 per M in excess of 400,000
500,000		599,999	803	+1.32 per M in excess of 500,000
600,000		699,999	935	+1.28 per M in excess of 600,000
700,000		799,999	1,063	+1.25 per M in excess of 700,000
800,000		899,999	1,188	+1.22 per M in excess of 800,000
900,000		999,999	1,310	+1.18 per M in excess of 900,000
1,000,000	1,099,999		1,428	+1.15 per M in excess of 1,000,000
1,100,000	1,199,999		1,543	+1.12 per M in excess of 1,100,000
1,200,000	1,299,999		1,655	+1.08 per M in excess of 1,200,000
1,300,000	1,399,999		1,763	+1.05 per M in excess of 1,300,000
1,400,000	1,499,999		1,868	+1.02 per M in excess of 1,400,000
1,500,000	1,999,999		1,970	+1.00 per M in excess of 1,500,000
2,000,000	2,499,999		2,470	+ .98 per M in excess of 2,000,000
2,500,000	2,999,999		2,960	+ .97 per M in excess of 2,500,000
3,000,000	3,499,999		3,445	+ .93 per M in excess of 3,000,000
3,500,000	3,999,999		3,910	+ .90 per M in excess of 3,500,000
4,000,000	4,999,999		4,360	+ .87 per M in excess of 4,000,000
5,000,000	5,999,999		5,230	+ .83 per M in excess of 5,000,000
6,000,000	7,999,999		6,060	+ .80 per M in excess of 6,000,000
8,000,000	10,999,999		7,660	+ .77 per M in excess of 8,000,000
11,000,000	13,999,999		9,970	+ .73 per M in excess of 11,000,000
14,000,000	57,999,999		12,160	+ .70 per M in excess of 14,000,000
58,000,000	91,999,999		42,960	+ .63 per M in excess of 58,000,000
92,000,000	Over 92MM		64,380	+ .50 per M in excess of 92,000,000

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Schedule "E" – If gross receipts are:

More Than	but	Less than		
0		99,999	100	
100,000		199,999	170	+1.33 per M in excess of 100,000
200,000		299,999	303	+1.17 per M in excess of 200,000
300,000		399,999	420	+1.11 per M in excess of 300,000
400,000		499,999	531	+1.08 per M in excess of 400,000
500,000		599,999	639	+1.05 per M in excess of 500,000
600,000		699,999	744	+1.03 per M in excess of 600,000
700,000		799,999	847	+1.00 per M in excess of 700,000
800,000		899,999	947	+ .97 per M in excess of 800,000
900,000		999,999	1,044	+ .95 per M in excess of 900,000
1,000,000	1,099,999		1,139	+ .92 per M in excess of 1,000,000
1,100,000	1,199,999		1,231	+ .89 per M in excess of 1,100,000
1,200,000	1,299,999		1,320	+ .87 per M in excess of 1,200,000
1,300,000	1,399,999		1,407	+ .84 per M in excess of 1,300,000
1,400,000	1,499,999		1,491	+ .81 per M in excess of 1,400,000
1,500,000	1,999,999		1,572	+ .80 per M in excess of 1,500,000
2,000,000	2,499,999		1,972	+ .79 per M in excess of 2,000,000
2,500,000	2,999,999		2,367	+ .77 per M in excess of 2,500,000
3,000,000	3,499,999		2,752	+ .75 per M in excess of 3,000,000
3,500,000	3,999,999		3,127	+ .72 per M in excess of 3,500,000
4,000,000	4,999,999		3,487	+ .69 per M in excess of 4,000,000
5,000,000	5,999,999		4,177	+ .67 per M in excess of 5,000,000
6,000,000	7,999,999		4,847	+ .64 per M in excess of 6,000,000
8,000,000	10,999,999		6,127	+ .61 per M in excess of 8,000,000
11,000,000	13,999,999		7,957	+ .59 per M in excess of 11,000,000
14,000,000	57,999,999		9,727	+ .56 per M in excess of 14,000,000
58,000,000	91,999,999		34,367	+ .51 per M in excess of 58,000,000
92,000,000	Over 92MM		51,707	+ .40 per M in excess of 92,000,000

TOWN OF OAKMAN FEE SCHEDULE

*Police Jurisdiction: 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

Schedule "F" - If gross receipts are:

More Than	but	Less than		
0		99,999	100	
100,000		199,999	129	+1.03 per M in excess of 100,000
200,000		299,999	232	+ .88 per M in excess of 200,000
300,000		399,999	320	+ .83 per M in excess of 300,000
400,000		499,999	403	+ .81 per M in excess of 400,000
500,000		599,999	484	+ .79 per M in excess of 500,000
600,000		699,999	563	+ .77 per M in excess of 600,000
700,000		799,999	640	+ .75 per M in excess of 700,000
800,000		899,999	715	+ .73 per M in excess of 800,000
900,000		999,999	788	+ .71 per M in excess of 900,000
1,000,000	1,099,999		859	+ .69 per M in excess of 1,000,000
1,100,000	1,199,999		938	+ .67 per M in excess of 1,100,000
1,200,000	1,299,999		995	+ .65 per M in excess of 1,200,000
1,300,000	1,399,999		1,060	+ .63 per M in excess of 1,300,000
1,400,000	1,499,999		1,123	+ .61 per M in excess of 1,400,000
1,500,000	1,999,999		1,184	+ .60 per M in excess of 1,500,000
2,000,000	2,499,999		1,484	+ .59 per M in excess of 2,000,000
2,500,000	2,999,999		1,779	+ .58 per M in excess of 2,500,000
3,000,000	3,499,999		2,069	+ .56 per M in excess of 3,000,000
3,500,000	3,999,999		2,349	+ .54 per M in excess of 3,500,000
4,000,000	4,999,999		2,619	+ .52 per M in excess of 4,000,000
5,000,000	5,999,999		3,139	+ .50 per M in excess of 5,000,000
6,000,000	7,999,999		3,639	+ .48 per M in excess of 6,000,000
8,000,000	10,999,999		4,599	+ .46 per M in excess of 8,000,000
11,000,000	13,999,999		5,979	+ .44 per M in excess of 11,000,000
14,000,000	57,999,999		7,299	+ .42 per M in excess of 14,000,000
58,000,000	91,999,999		25,779	+ .38 per M in excess of 58,000,000
92,000,000	Over 92MM		38,699	+ .30 per M in excess of 92,000,000

TOWN OF OAKMAN FEE SCHEDULE

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Schedule "G" - Utilities

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

Schedule "H" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

TOWN OF OAKMAN FEE SCHEDULE

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Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

Schedule "J" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$ 50.00 per decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

Schedule "K" - Telephones & Telecommunications

[Each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

Telecommunications - Long Distance	\$15.00
Telecommunications – Local	\$60.00
Telecommunications – Resellers of Service	\$100.00
Telecommunications – Cellular, and other wireless paging	\$100.00

Schedule "L" - Special Events Licenses

[Each city or town has to insert their own schedule for handling special events and all those activities that fall under the category of special events, functions or activities]

TOWN OF OAKMAN FEE SCHEDULE

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Schedule "M" - 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 "N" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 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 "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 50.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 25.00 per decal
All machines over 10	\$ 10.00 per decal

TOWN OF OAKMAN FEE SCHEDULE

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Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 5 buses, trucks or other equipment	\$ 10.00 per decal

Schedule "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people.....	100.00
R-2	Where personnel are from 3 to 5 people.....	250.00
R-3	Where personnel are from 6 to 10 people.....	400.00
R-4	Where personnel are from 11 to 20 people.....	550.00
R-5	Where personnel are from 21 to 50 people.....	700.00
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000			

TOWN OF OAKMAN FEE SCHEDULE

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Schedule "U" - Banks / Savings & Loans

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$ 125.00

Schedule "V" - Delivery License

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

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business

TOWN OF OAKMAN FEE SCHEDULE

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licenses from the municipality for the entire license year and without regard to this section.

- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.