



**Town of Pennington (9469)
Business License
Fee Schedule**
including General Information/FAQs



Thank you for doing business in the Town of Pennington

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

How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

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

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

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

General Information/FAQs

Certification Requirements

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

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

Gross Receipts, Definition of

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

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

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

Location Specific, Definition

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

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

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

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

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

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

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

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

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

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

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

New Business Information

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

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

Police Jurisdiction (PJ), Definition and Rate of

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

Penalty and Interest, Rate of

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

All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

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

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: www.avenuinsights.com
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274
Fax: 844.528.6529
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	00 Accommodations - bed and breakfast inns and services	See Schedule A
721110	00 Accommodations - hotels, motels and similar facilities	See Schedule A
721310	00 Accommodations - rooming houses and boarding houses	See Schedule A
721214	00 Accommodations - trailer parks, RV parks, and travel parks	See Schedule A
541211	00 Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	See Schedule A
561499	00 Administrative services - answering, employment, office, sec., travel	See Schedule A
524210	00 Agent Office - administration of third parties, pension funds, annuities, etc	See Schedule A
115114	00 Agriculture support - cotton gins, farm mgt, post-harvest activities	See Schedule A
481111	00 Air transportation - airline tickets, shipping, freight, charters service	See Schedule A
312141	02 Alcohol - Club Liquor Class II - state regulated through ABC Must also purchase 312121 & 312131 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$650.00
312141	03 Alcohol - Package Store Liquor Class II - state regulated through ABC Must also purchase 312131 & 312131 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$650.00
312141	01 Alcohol - Restaurant Retail Liquor - state regulated through ABC Must also purchase 312121 & 312131 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$650.00
621910	00 Ambulance -ambulance company Must Provide Board Certification: Alabama EMSP Licensure	See Schedule A
713110	00 Amusement - arcades, golf clubs, marinas, fitness, bowling centers	See Schedule A
112990	00 Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	See Schedule A
315999	00 Apparel manufacturing - women, men, children, hosiery, outerwear, accessories	See Schedule A
335211	00 Appliance manufacturing - small appliance, lighting, electrical, battery, freezer	See Schedule A
541310	00 Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	See Schedule A
711310	00 Arts and sports - dance, musical, teams, tracks, promoters, agents	See Schedule A
541110	00 Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	See Schedule A
521111	00 Bank Branch or ATM - not main office of bank	See Schedule N
521110	00 Bank Main Office - not branch location or ATM	See Schedule N
312122	00 Beer - off premise only - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312121	00 Beer - on/off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312132	00 Beer & Wine - wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
312132	01 Beer wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
312212	00 Beverage manufacturing - all types of soft drinks, bottled water, breweries, ice	See Schedule A
512112	00 Broadcasting - radio and television stations	See Schedule A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
444130	00 Building materials - hardware, paint, home center, wallpaper, nursery	See Schedule A
910003	00 Category for number of - amusement devices and/or games	See Schedule K
910004	00 Category for number of - buses, taxis, trucks, or other equipment	See Schedule L
910002	00 Category for number of - pool tables	See Schedule J
910001	00 Category for number of - vending machines for all types vending	See Schedule I
722410	00 Caterers –and/mobile food services Must Provide Board Certification: Department of Health Permit	See Schedule A
325998	00 Chemical manufacturing - of fertilizer, wood, pesticide, paint, soap, resin, plastic	See Schedule A
621310	00 Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	See Schedule A
448130	00 Clothing & accessories - men, women, children, infant, shoe, jewelry	See Schedule A
334419	00 Computer & electronic manufacturing - audio, video, circuit boards, peripherals	See Schedule A
541511	00 Computer Programmer - individual and/or professional firm license	See Schedule A
236220	00 Contractors - <u>general contractors</u> , comm bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	See Schedule A
237990	01 Contractors - <u>specialty trade</u> - building equipment & mechanical install	See Schedule A
238340	00 Contractors - <u>specialty trade</u> - carpentry contractors	See Schedule A
238110	00 Contractors - <u>specialty trade</u> - concrete contractors	See Schedule A
238310	00 Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	See Schedule A
238210	00 Contractors - <u>specialty trade</u> - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	See Schedule A
238910	00 Contractors - <u>specialty trade</u> - excavation and site development	See Schedule A
238330	00 Contractors - <u>specialty trade</u> - floor coverings/all types	See Schedule A
238150	00 Contractors - <u>specialty trade</u> - glass and glazing contractors	See Schedule A
238140	00 Contractors - <u>specialty trade</u> - masonry and stone contractors	See Schedule A
238320	01 Contractors - <u>specialty trade</u> - painting and wall covering	See Schedule A
238160	00 Contractors - <u>specialty trade</u> – roofing, siding and sheet metal	See Schedule A
238120	00 Contractors - <u>specialty trade</u> - structural steel erection	See Schedule A
235430	00 Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	See Schedule A
237110	00 Contractors - <u>specialty trade</u> - water well drilling & irrigation	See Schedule A
238910	01 Contractors - <u>specialty trade</u> - wrecking and demolition	See Schedule A
236221	01 Contractors - <u>specialty trades contractors</u> - itinerant not local	See Schedule M
238130	00 Contractors - <u>specialty trades contractors</u> - non-general & non-heavy	See Schedule A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
236221	00 Contractors- <u>general contractors</u> , itinerant,., Not Local	See Schedule M
237990	00 Contractors- <u>heavy construction-</u> highway , bridge , street , water, sewer Must Provide Board Certification: Alabama Electrical Contractors Board	See Schedule A
237991	00 Contractors- <u>heavy construction-</u> itinerant, not local	See Schedule M
238320	00 Contractors- <u>specialty trade-</u> plumbing, heating & air conditioning Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	See Schedule A
492110	00 Couriers –couriers and local messengers, services, local delivery services	See Schedule A
522390	00 Credit services - companies and activities related to credit and mediation	See Schedule A
999999	00 Delivery License	See Schedule O
621210	00 Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	See Schedule A
722410	01 Drinking Establishment - club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	See Schedule A
611699	00 Educational services - technical, computer, sports, services, business	See Schedule A
443112	00 Electronic & appliance store - household, radio, television, computers	See Schedule A
541330	00 Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	See Schedule A
561710	00 Exterminating services - exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	See Schedule A
111998	00 Farming - agriculture, crop production, nursery, fruit, growers	See Schedule A
114119	00 Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	See Schedule A
445120	00 Food & beverage stores - grocery, convenience store, markets	See Schedule A
311991	00 Food manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing	See Schedule A
113110	00 Forestry - logging, forestry, timber track operations, timber mgt	See Schedule A
812999	01 Fortune Teller or Clairvoyant - individual reader license	See Schedule H
525990	00 Funds, trusts, other financial agencies - agents, agencies, investments	See Schedule A
442110	00 Furniture - furniture, home furnishings, stores, floor coverings, window	See Schedule A
337129	00 Furniture manufacturing - cabinets, office, household, beds, medical, kitchen	See Schedule A
447110	00 Gasoline Retail - selling gasoline with or without convenience stores	See Schedule A
452990	00 General Merchandise stores- department, warehouse, clubs superstores	See Schedule A
446110	00 Health care stores - drug, pharmacy, cosmetic, optical, health food	See Schedule A
621491	00 HMO - medical centers and services	See Schedule A
622110	00 Hospitals - surgical, substance abuse, psychiatric, general care, special	See Schedule A
514190	00 Information services - all types of information services	See Schedule A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
524126	00 Insurance Company - casualty, fire, and/or marine premiums	AL Code 11-51-120/123
524128	00 Insurance Company –health allied and all other premiums	AL Code 11-51-120/123
561720	00 Janitorial firm - janitorial cleaning services - individual or firm	See Schedule A
316993	00 Leather manufacturing - shoes, luggage, handbag, related products, all footwear	See Schedule A
333990	00 Machinery manufacturing - office machinery, industrial, engines, farm, HVAC	See Schedule A
541990	01 Management companies - offices, enterprises, regional, corporate	See Schedule A
332999	00 Metal fabrication - cutlery, structural, ornamental, machine shops	See Schedule A
212299	00 Mining - (except for oil and gas) all related mining activities	See Schedule A
213112	00 Mining support services - for oil and gas mining activities, oil/gas wells	See Schedule A
339999	00 Miscellaneous manufacturing - specialty manufacturing not defined in separate categories	See Schedule A
453220	00 Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse	See Schedule A
512131	00 Motion pictures - theatres, videos, recording, drive-ins, sound studios	See Schedule A
441310	00 Motor vehicle & parts - auto, motorcycles, boats, parts, accessories	See Schedule A
441110	00 Motor vehicles - new and/or used - dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	See Schedule A
712110	00 Museums - museums and historical sites, zoos, botanical gardens, parks	See Schedule A
327331	00 Nonmetallic manufacturing - glass, cement, lime, pottery, ceramic, brick, tile	See Schedule A
454392	00 Non-Store Retailer - peddlers license / itinerant peddler-	See Schedule M
454391	00 Non-Store Retailer - peddlers license / local peddler-Annual	See Schedule A
454210	00 Non-Store Retailers –vending, machines, direct selling, mail order: vending machine operators must also pay under code 910001 per machine. See Schedule N.	See Schedule A
623110	00 Nursing care - residential care facility, day care, assisted living	See Schedule A
623312	00 Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	See Schedule A
211111	00 Oil and gas extraction - natural gas liquid extraction, crude extraction	See Schedule A
621320	00 Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	See Schedule A
314129	00 Other manufacturing - mill operations not covered in 313, rugs, linen, curtains	See Schedule A
621498	00 Outpatient Care Centers - all other types of services	See Schedule A
445310	00 Package Stores - selling beer, wine and liquor plus general mdse - Must also purchase 312141.03 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	See Schedule A
322229	00 Paper manufacturing - pulp, paper, and converted products, stationary, tubes, cores,	See Schedule A
485114	00 Passenger transportation - bus terminals state regulated	AL-Code 37-3-33

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
485113	00 Passenger transportation - charter and other vehicle transit services	See Schedule A
485321	00 Passenger transportation - number of taxis, cabs, limousines, or buggys	See Schedule A
485320	00 Passenger transportation - taxi cabs, limousine service, buggy, charters	See Schedule A
522298	00 Pawn Shop - whether title pawn or merchandise	See Schedule A
812199	00 Personal Services - hair, skin, barber, beautician, diet, nail, tanning Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	See Schedule A
324199	00 Petroleum and coal manufacturing - asphalt, grease, roofing, paving products	See Schedule A
541921	00 Photographer - studios, portrait, commercial, services	See Schedule A
621111	00 Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	See Schedule A
326291	00 Plastic & rubber manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film	See Schedule A
331521	00 Primary metal manufacturing - iron, steel, aluminum, wire, copper, foundries	See Schedule A
323110	00 Printing - screen, quick, digital, books, lithographic, handbills, comm	See Schedule A
541990	00 Professional Services Not Elsewhere Classified - scientific, technical	See Schedule A
511110	00 Publishing industries - newspaper, book, periodical, databases, software	See Schedule A
482110	00 Rail transportation - transportation, ticket offices, state regulated	AL Code 11-51-124
531210	00 Real estate - offices, agents, brokers, management, appraisers Must Provide Board Certification: Alabama Real Estate Appraisers Board	See Schedule A
532310	00 Rental and leasing - auto, truck, trailer, RV, all tangible property	See Schedule A
532230	00 Rental and leasing - movie and video rental	See Schedule A
811412	00 Repairs and maintenance - all appliances, home & garden equipment	See Schedule A
811219	00 Repairs and maintenance - all electronic equipment	See Schedule A
811118	00 Repairs and maintenance - auto, paint/body, carwash, other vehicular	See Schedule A
722112	00 Restaurant - full service restaurant facility Must Provide Board Certification: Department of Health Permit	See Schedule A
722211	00 Restaurant –limited facility or service Must Provide Board Certification: Department of Health Permit	See Schedule A
522121	00 S&L Branch or ATM - not main office of S&L	See Schedule N
522120	00 Savings and Loans - not branch location or ATM	See Schedule N
523999	00 Securities, commodity - brokerage, portfolio, investment, other	See Schedule A
487990	00 Sightseeing - scenic and sightseeing, land, air, water, special trans	See Schedule A
624110	00 Social Assistance- shelters, vocational, child care, abuse, emergency	See Schedule A
711310	01 Special Events - promoter or activity - see schedule for rates	See Schedule G
451110	00 Sporting goods & hobbies - toy, fish, gun, books, games	See Schedule A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541360	00 Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	See Schedule A
513322	00 Telecommunications - cellular and other wireless, paging	See Schedule F
517310	00 Telecommunications - resellers of service	See Schedule F
513310	00 Telecommunications - telephone local	See Schedule F
513320	00 Telecommunications - telephone long distance	See Schedule F
313112	00 Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills	See Schedule A
336112	00 Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat, ship	See Schedule A
484110	00 Truck transportation - local, long-distance, freight, moving, and storage	See Schedule A
484230	00 Truck transportation - terminal - state regulated	AL-Code 37-3-33
999111	00 Unclassified miscellaneous business services not elsewhere classified	See Schedule A
999222	00 Unclassified miscellaneous personal services not elsewhere classified	See Schedule A
451212	00 Used Merchandise Stores - books, miscellaneous, consignment, flea mkt	See Schedule A
221122	00 Utilities - electric power or light company - state regulated	See Schedule B
221210	00 Utilities - natural gas company - state regulated	See Schedule B
221310	00 Utilities - water, sewage treatment, steam, and other	See Schedule B
541940	00 Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	See Schedule A
493110	00 Warehousing and storage - distribution, household, refrigerated, special	See Schedule A
562998	00 Waste management - companies, trucks, septic tanks, landfill, services	See Schedule A
483212	00 Water transportation - coastal, freight forwarders, inland, passenger	See Schedule A
423990	00 Wholesale trade - <u> durable</u> , vehicle, machinery, equipment, furniture	See Schedule A
424720	00 Wholesale trade - wholesale gasoline distributor	See Schedule A
424990	00 Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	See Schedule A
312131	01 Wine - off premise only - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312131	00 Wine - on/off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312132	02 Wine wholesale distributor	\$275.00
321999	00 Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork	See Schedule A

Calculation Information

Schedule A

More Than	Less Than	Amount Due
Zero	\$99,999.99	\$40.00
\$100,000.00	\$199,999.99	\$100.00
\$200,000.00	\$299,999.99	\$200.00
\$300,000.00	\$399,999.99	\$300.00
\$400,000.00	\$499,999.99	\$400.00
\$500,000.00	\$599,999.99	\$500.00
\$600,000.00	\$699,999.99	\$600.00
\$700,000.00	\$799,999.99	\$700.00
\$800,000.00	\$899,999.99	\$800.00
\$900,000.00	\$999,999.99	\$900.00
\$1,000,000.00	\$1,099,999.99	\$1000.00
\$1,100,000.00	\$1,199,999.99	\$1100.00
\$1,200,000.00	\$1,299,999.99	\$1200.00
\$1,300,000.00	\$1,399,999.99	\$1300.00
\$1,400,000.00	\$1,499,999.99	\$1400.00
\$1,500,000.00	\$1,999,999.99	\$1500.00
\$2,000,000.00	\$2,499,999.99	\$2000.00
\$2,500,000.00	\$2,999,999.99	\$2500.00
\$3,000,000.00	\$3,499,999.99	\$3000.00
\$3,500,000.00	\$3,999,999.99	\$3500.00
\$4,000,000.00	\$4,999,999.99	\$4000.00
\$5,000,000.00	\$5,999,999.99	\$5000.00
\$6,000,000.00	\$7,999,999.99	\$6000.00
\$8,000,000.00	\$10,999,999.99	\$8000.00
\$11,000,000.00	\$13,999,999.99	\$11,000.00
\$14,000,000.00	\$57,999,999.99	\$14,000.00
\$58,000,000.00	\$91,999,999.99	\$25,000.00
\$92,000,000.00	Over 92MM	\$50,000.00

Schedule B

For selling or distributing electrical current or natural gas, an amount equal to three percent (3%) 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 Code of AL	Description	Classification	Amount	Notes
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	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 code.
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 code.
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 code.
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 code.
110	Wholesale table Wine and Beer	312132	375.00	

Schedule "D" - 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 "E" - Taxi Cabs & Limousines

An annual license rate, according to the following table, shall be paid for each taxi cab or limousine:

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

Schedule "F" - Telephones & Telecommunications

Annual license rate is the maximum allowed by Code of Alabama 11-51-128, as amended

Schedule "G" - Special Events Licenses

Business license rate is \$10.00 per day.

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

An annual license rate, according to the following schedule, shall be paid for each machine:

1 to 5 machines vending any type merchandise or product	\$20.00 each
5 to 10 machines vending any type merchandise or product	\$10.00 each
all over 10 machines vending any type merchandise or product	\$5.00 each

Schedule "J" - Billiard and/or Pool Tables

An annual license rate, according to the following schedule, shall be paid for each machine:

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

Schedule "K" - Amusement Devices

An annual license rate, according to the following schedule, shall be paid for each machine:

For the first 10 machines	\$ 500.00 each
All machines over 10	\$ 400.00 each

Schedule "L" - Buses, Trucks & Other Equipment

An annual license rate, according to the following table, shall be paid for each piece of equipment:

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

Schedule "M" - 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 "N" - 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 "O" - 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).