

Fee Schedule Town of Pennington

*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 Number	Sch. Code	Description	Fee Amount
111998	00	Farming - agriculture, crop production, nursery, fruit, growers	See Schedule A
112990	00	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	See Schedule A
113110	00	Forestry - logging, forestry, timber track operations, timber mgt	See Schedule A
114119	00	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	See Schedule A
115114	00	Agriculture support - cotton gins, farm mgt, post-harvest activities	See Schedule A
211111	00	Oil and gas extraction - natural gas liquid extraction, crude extraction	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
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
236220	00	Contractors - <u>general contractors</u> , comm bldg, residential, subdivisions	See Schedule A
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	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	See Schedule A
238320	01	Contractors - <u>specialty trade</u> - painting and wall covering	See Schedule A
238210	00	Contractors - <u>specialty trade</u> - electrical contractors	See Schedule A
238140	00	Contractors - <u>specialty trade</u> - masonry and stone contractors	See Schedule A
238310	00	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	See Schedule A
235430	00	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	See Schedule A
238340	00	Contractors - <u>specialty trade</u> - carpentry contractors	See Schedule A
238330	00	Contractors - <u>specialty trade</u> - floor coverings/all types	See Schedule A
238160	00	Contractors - <u>specialty trade</u> – roofing, siding and sheet metal	See Schedule A
238110	00	Contractors - <u>specialty trade</u> - concrete contractors	See Schedule A
237110	00	Contractors - <u>specialty trade</u> - water well drilling & irrigation	See Schedule A
238120	00	Contractors - <u>specialty trade</u> - structural steel erection	See Schedule A
238150	00	Contractors - <u>specialty trade</u> - glass and glazing contractors	See Schedule A
238910	00	Contractors - <u>specialty trade</u> - excavation and site development	See Schedule A
238910	01	Contractors - <u>specialty trade</u> - wrecking and demolition	See Schedule A
237990	01	Contractors - <u>specialty trade</u> - building equipment & mechanical install	See Schedule A
238130	00	Contractors - <u>specialty trades contractors</u> - non-general & non-heavy	See Schedule A
236221	01	Contractors - <u>specialty trades contractors</u> - itinerant not local	See Schedule M
311991	00	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing	See Schedule A
312212	00	Beverage mfg - all types of soft drinks, bottled water, breweries, ice	See Schedule A
312121	00	Beer - on/off premise - state regulated through ABC	\$75.00
312122	00	Beer - off premise only - state regulated through ABC	\$50.00
312131	00	Wine - on/off premise - state regulated through ABC	\$75.00
312131	01	Wine - off premise only - state regulated through ABC	\$75.00
312132	00	Beer & Wine - wholesale distributor	\$375.00
312132	01	Beer wholesale distributor	\$275.00
312132	02	Wine wholesale distributor	\$275.00
312141	01	Alcohol - Restaurant Retail Liquor - state regulated through ABC Must also purchase 312121 & 312131	\$650.00

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312141	02	Alcohol - Club Liquor Class II - state regulated through ABC Must also purchase 312121 & 312131	\$650.00
312141	03	Alcohol - Package Store Liquor Class II - state regulated through ABC Must also purchase 312131 & 312131	\$650.00
313112	00	Textile mfg - fabric, yarn, carpet, canvas, rope, twine, fabric mills	See Schedule A
314129	00	Other mfg - mill operations not covered in 313, rugs, linen, curtains	See Schedule A
315999	00	Apparel mfg - women, men, children, hosiery, outerwear, accessories	See Schedule A
316993	00	Leather mfg - shoes, luggage, handbag, related products, all footwear	See Schedule A
321999	00	Wood mfg - sawmills, wood preservation, veneer, trusses, millwork	See Schedule A
322229	00	Paper mfg - pulp, paper, and converted products, stationary, tubes, cores,	See Schedule A
323110	00	Printing - screen, quick, digital, books, lithographic, handbills, comm	See Schedule A
324199	00	Petroleum and coal mfg - asphalt, grease, roofing, paving products	See Schedule A
325998	00	Chemical mfg - of fertilizer, wood, pesticide, paint, soap, resin, plastic	See Schedule A
326291	00	Plastic & rubber mfg - tires, pipe, hoses, belts, bottles, sheet, wrap, film	See Schedule A
327331	00	Nonmetallic mfg - glass, cement, lime, pottery, ceramic, brick, tile	See Schedule A
331521	00	Primary metal mfg - iron, steel, aluminum, wire, copper, foundries	See Schedule A
332999	00	Metal fabrication - cutlery, structural, ornamental, machine shops	See Schedule A
333990	00	Machinery mfg - office machinery, industrial, engines, farm, HVAC	See Schedule A
334419	00	Computer & electronic mfg - audio, video, circuit boards, peripherals	See Schedule A
335211	00	Appliance mfg - small appliance, lighting, electrical, battery, freezer	See Schedule A
336112	00	Transportation mfg - mfg auto, truck, trailer, motor home, boat, ship	See Schedule A
337129	00	Furniture mfg - cabinets, office, household, beds, medical, kitchen	See Schedule A
339999	00	Miscellaneous mfg - specialty mfg not defined in separate categories	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
441310	00	Motor vehicle & parts - auto, motorcycles, boats, parts, accessories	See Schedule A
441110	00	Motor vehicles - new and/or used - dealerships and lots	See Schedule A
442110	00	Furniture - furniture, home furnishings, stores, floor coverings, window	See Schedule A
443112	00	Electronic & appliance store - household, radio, television, computers	See Schedule A
444130	00	Building materials - hardware, paint, home center, wallpaper, nursery	See Schedule A
445120	00	Food & beverage stores - grocery, convenience store, markets	See Schedule A
445310	00	Package Stores - selling beer, wine and liquor plus general mdse - Must also purchase 312141.03	See Schedule A
446110	00	Health care stores - drug, pharmacy, cosmetic, optical, health food	See Schedule A
447110	00	Gasoline Retail - selling gasoline with or without convenience stores	See Schedule A
448130	00	Clothing & accessories - men, women, children, infant, shoe, jewelry	See Schedule A
451110	00	Sporting goods & hobbies - toy, fish, gun, books, games	See Schedule A
452990	00	General Merchandise stores -department, warehouse, clubs superstores	See Schedule A
451212	00	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt	See Schedule A
453220	00	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse	See Schedule A

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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
454391	00	Non-Store Retailer - peddlers license / local peddler-Annual	See Schedule A
454392	00	Non-Store Retailer - peddlers license / itinerant peddler-	See Schedule M
481111	00	Air transportation - airline tickets, shipping, freight, charters service	See Schedule A
482110	00	Rail transportation - transportation, ticket offices, state regulated	AL Code 11-51-124
483212	00	Water transportation - coastal, freight forwarders, inland, passenger	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
485113	00	Passenger transportation - charter and other vehicle transit services	See Schedule A
485114	00	Passenger transportation - bus terminals state regulated	AL-Code 37-3-33
485320	00	Passenger transportation - taxi cabs, limousine service, buggy, charters	See Schedule A
485321	00	Passenger transportation - number of taxis, cabs, limousines, or buggys	See Schedule A
487990	00	Sightseeing - scenic and sightseeing, land, air, water, special trans	See Schedule A
492110	00	Couriers –couriers and local messengers, services, local delivery services	See Schedule A
493110	00	Warehousing and storage - distribution, household, refrigerated, special	See Schedule A
511110	00	Publishing industries - newspaper, book, periodical, databases, software	See Schedule A
512131	00	Motion pictures - theatres, videos, recording, drive-ins, sound studios	See Schedule A
512112	00	Broadcasting - radio and television stations	See Schedule A
513310	00	Telecommunications - telephone local	See Schedule F
513320	00	Telecommunications - telephone long distance	See Schedule F
513322	00	Telecommunications - cellular and other wireless, paging	See Schedule F
517310	00	Telecommunications - resellers of service	See Schedule F
514190	00	Information services - all types of information services	See Schedule A
521110	00	Bank Main Office - not branch location or ATM	See Schedule N
521111	00	Bank Branch or ATM - not main office of bank	See Schedule N
522120	00	Savings and Loans - not branch location or ATM	See Schedule N
522121	00	S&L Branch or ATM - not main office of S&L	See Schedule N
522298	00	Pawn Shop - whether title pawn or merchandise	See Schedule A
522390	00	Credit services - companies and activities related to credit and mediation	See Schedule A
523999	00	Securities, commodity - brokerage, portfolio, investment, other	See Schedule A
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
524210	00	Agent Office - administration of third parties, pension funds, annuities, etc	See Schedule A
525990	00	Funds, trusts, other financial agencies - agents, agencies, investments	See Schedule A
531210	00	Real estate - offices, agents, brokers, management, appraisers	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
541110	00	Attorney/Lawyers - individual and/or firm professional license	See Schedule A
541211	00	Accountant/CPAs - individual and/or firm professional license	See Schedule A
541310	00	Architect - individual and/or firm professional license	See Schedule A

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541330	00	Engineer - individual and/or firm professional license	See Schedule A
541360	00	Surveyor - individual and/or firm professional license	See Schedule A
541511	00	Computer Programmer - individual and/or professional firm license	See Schedule A
541921	00	Photographer - studios, portrait, commercial, services	See Schedule A
541940	00	Veterinarian - individual and/or firm professional license	See Schedule A
541990	00	Professional Services Not Elsewhere Classified - scientific, technical	See Schedule A
541990	01	Management companies - offices, enterprises, regional, corporate	See Schedule A
561499	00	Administrative services - answering, employment, office, sec., travel	See Schedule A
561710	00	Exterminating services - exterminating company and its services	See Schedule A
561720	00	Janitorial firm - janitorial cleaning services - individual or firm	See Schedule A
562998	00	Waste management - companies, trucks, septic tanks, landfill, services	See Schedule A
611699	00	Educational services - technical, computer, sports, services, business	See Schedule A
621111	00	Physician - individual and/or firm professional license	See Schedule A
621210	00	Dentist - individual and/or firm professional license	See Schedule A
621310	00	Chiropractor - individual and/or firm professional license	See Schedule A
621320	00	Optometrist - individual and/or firm professional license	See Schedule A
621491	00	HMO - medical centers and services	See Schedule A
621498	00	Outpatient Care Centers - all other types of services	See Schedule A
621910	00	Ambulance-ambulance company	See Schedule A
622110	00	Hospitals - surgical, substance abuse, psychiatric, general care, special	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	See Schedule A
624110	00	Social Assistance- shelters, vocational, child care, abuse, emergency	See Schedule A
711310	00	Arts and sports - dance, musical, teams, tracks, promoters, agents	See Schedule A
711310	01	Special Events - promoter or activity - see schedule for rates	See Schedule G
712110	00	Museums - museums and historical sites, zoos, botanical gardens, parks	See Schedule A
713110	00	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	See Schedule A
721110	00	Accommodations - hotels, motels and similar facilities	See Schedule A
721191	00	Accommodations - bed and breakfast inns and services	See Schedule A
721214	00	Accommodations - trailer parks, RV parks, and travel parks	See Schedule A
721310	00	Accommodations - rooming houses and boarding houses	See Schedule A
722112	00	Restaurant - full service restaurant facility	See Schedule A
722211	00	Restaurant –limited facility or service	See Schedule A
722410	00	Caterers –and/mobile food services	See Schedule A
722410	01	Drinking Establishment - club, lounge, bar or other	See Schedule A
811118	00	Repairs and maintenance - auto, paint/body, carwash, other vehicular	See Schedule A
811219	00	Repairs and maintenance - all electronic equipment	See Schedule A
811412	00	Repairs and maintenance - all appliances, home & garden equipment	See Schedule A
812199	00	Personal Services - hair, skin, barber, beautician, diet, nail, tanning	See Schedule A
812999	01	Fortune Teller or Clairvoyant - individual reader license	See Schedule H
910001	00	Category for number of - vending machines for all types vending	See Schedule I
910002	00	Category for number of - pool tables	See Schedule J
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
999111	00	Unclassified miscellaneous business services not elsewhere classified	See Schedule A

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999222	00	Unclassified miscellaneous personal services not elsewhere classified	See Schedule A
999999	00	Delivery License	See Schedule O

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.

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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

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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

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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

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Schedule "O" - Delivery License

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

SECTION 21. Delivery License.

- (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 licenses from the municipality for the entire license year and without regard to this section.
- (a) 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.
- (b) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (c) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (d) 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.