<u>5412.00 Accountants</u>: Auditors, tax consultants, those preparing income tax returns for other than themselves, except attorneys at law, each person

PROFESSIONAL RATE

**5418.00 Advertising**: For advertising on the streets with banners floats, cartoons; for advertising from vehicles; for advertising by billboards or supplying billboards or sign tacking or distributing advertising matter:

Per Year - \$75.00

Per Day - \$ 5.00

The license provided in this section shall be in addition to all other license. Nothing in this section shall be construed as applying to newspapers or radio stations.

9993.00 Home Occupational: Any individual or partner or corporation conducting a business and acting in the capacity of another company and specifically working out of their home or another office other than a commercial establishment in Phil Campbell, Alabama shall pay a Privilege License fee per year \$35.00

23822.00 Air conditioning and central heating: Each person, firm, or corporation selling and contracting to install same PROFESSIONAL RATE

No central heating and air conditioning units may be installed unless the necessary Electrical and plumbing work is done by a licensed electrician or the plumbing work is done by a licensed plumber.

#### 62191.00 Ambulance and/or convalescent vehicle service:

First Unit \$35.00 Each additional unit \$10.00

**713110.00 Amusement and Theme Parks** Maybe required to purchase 713110.01 or 713110.02 if applicable. 50.00

#### 713110.01 Amusement Devices -Must also purchase code 713110.00

For the first 10 machines-each \$25.00 All Machines over-each \$10.00

#### 713110.02- Must also purchase code 713110.00

For 1 to 2 Billard or Pool Tables \$50.00 All Over 2 Billard or Pool Tables \$25.00

453310.00 Antique Shop & Dealers:

MERCHANT GENERAL RETAIL RATE

#### 541110.00Attorney/Lawyers

PROFESSIONAL RATE

**8111.00 Automobile repair shop** including rebuilding or repair automobile bodies only but not including dealers who pay a privilege license to deal in new or used automobiles and pay under the rate for merchant general auto \$100.00

485.00 Automobile for hire Taxi-cabs, and you-drive- its, for each vehicle-- State Rate

#### 453998.00 Auctions- General Merchandise

<u>311.00 Bakeries</u>: Each distributor of bread or other bakery products who does not bake within the city and who delivers to retail merchants, or sells form the vehicle shall pay for the use of the streets for each truck

#### MERCHANTS GENERAL RETAIL RATE

5221.00 Banks and Savings and	Loan Associations surplus	, reserves and undivided profits
calendar year are less than:		-

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#### 81211.00 Barber shops & Beauty Parlors:

Each ATM location .\$10.00

For the first chair		\$50.00
	For each additional chair	\$10.00
	Each shoeshine stand	\$ 5.00

**812990.00 Bonds**: For engaging in the business of making bail bonds or other court bonds, in addition to all other license \$100.00

**454311.00 Butane, propane or bottles gas**: Those selling, delivering or distributing butane or propane gas \$100.00

312212.00 Bottling works: Each plant operating a bottling works with a manufacturing facility located within the City shall pay a license based on gross annual receipts of such business. Manufacturing Rates Apply, Each distributor of soft drinks, bottled outside the city shall pay for the use of the streets, for each truck used in making deliveries within the city

\$100.00

**56172.00 Building Cleaners**: Each person, firm, or corporation in the business of cleaning

buildings in the city with steam or machinery of any type \$75.00 Each person, firm, or corporation in the business of providing \$25.00 **713950.00 Bowling Center** 

\$75.00

**811192.00 Car Wash**: Where in connection with a business at a fixed location or the car wash is the only business \$75.00

**561740.00 Carpet and Upholstery Cleaning:** 

\$75.00

**722320.00 Caterers**: Mobile food services

\$75.00

<u>624410.00 Child and Day Care Centers</u>: Must provide state and health dept. permits and licenses prior to issuance. \$75.00

**621310.00 Chiropractor**: Individual and/or firm

PROFESSIONAL RATE

237120.00 Oil and Gas Pipeline Construction:

\$75.00

**237110.00 Water and Sewer line Construction**:

\$75.00

238170.00 Siding:

\$75.00

237130.00 Power and Communication Line Construction:

\$75.00

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2361.00 Contractors and Subcontractors: Any person accepting orders or contracts, whether at a fixed price or a cost plus basis or hourly rate, for doing work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet materials, or shall accept contracts to do any paving, curbing on sidewalks or streets on public or private property, using asphalt, brick, stone, cement, wood, or other composition or who shall accept an order or contract to construct any sewer of stone, brick, terra cotta, or other materials or shall accept a contract to construct highways, bridges, dams or railroads, the amount of which contract exceeds \$100.00 shall pay an annual license tax of \$75.00 Senior Citizens (Age 62 and above) per year \$37.50 By the job, if the job takes no longer than one week to complete \$25.00

23821.00 Contractor of Electrical Work: Each person, firm or corporation engaged in the business of contracting to install or installing any house wiring or electrical appliances or electrical repair work of any kind or submitting estimates for such work whether awarded or not, including cases where the actual work is done by the person submitting the estimate, License may be issued only after the electrician has provided proof of sufficient insurance to cover his work within the City and has passed an electrical examination accepted by the City \$75.00

**23822.01 Contractor of plumbing**: Each person, firm or corporation engaged in the business of plumbing, whether gas or water regardless whether the person submitting the bids does the actual work or not \$75.00

23832.00 Contractors of painting: Any person, firm or corporation engaged in the painting business, accepting contracts for painting whether at a fixed price or on a cost plus basis or on an hourly rate for doing any work on or in any building or structure
\$75.00
Senior Citizens (Age 62 or older) per year
\$37.50

#### **238999.00 Other Special Trades- Contractors**:

\$75.00

<u>561450.00 Credit Bureaus, Collecting Agencies</u>: Any person, firm or corporation making credit reports in the Town of Phil Campbell whether office located within the corporate limits or not. \$75.00

**812320.00 Cleaners**: (Including Dry Cleaning, dying, pressing, etc. MERCHANT GENERAL RETAIL RATES

**492.00 Deliveries or Motor Carriers**: (Freight) Any motor carrier, person, firm or corporation or motor transportation company who picks up inside the city limits any goods, freight, wares, or any other items not mentioned herein to be delivered to a destination outside the Town of Phil Campbell \$50.00

Distributors and Itinerant or Transient Dealers. For each vehicle from which sales are made of goods, wares or merchandise, whether or not as a regular business, unless otherwise taxed by the privilege license code of the Town of Phil Campbell and unless operating from a stationary merchantile establishment otherwise taxed thereby , but not including peddlers from house to house, for the privilege of using the streets in selling or transporting. \$50.00

**339116.00 Dental Laboratory**: \$75.00

<u>621210.00 Dentist:</u>

PROFESSIONAL RATE

**722111.00 Dance Hall**: Person conducting a public dance, or who operated a public Dance Hall . . . . . . . . . . . . . . . . \$125.00

812191.00 Diet and Weight Reduction:

\$75.00

446110.00 Drug Stores MERCHANTS GENERAL RETAIL RATES

**611699.00 Educational Services**: Technical, computer, sports, business \$75.00

**54133.00** Engineering firms or engineers: \$100.00

561.00 Exterminator or Pest Control:	\$100.00	
453.00 Fireworks, Retail Fireworks, Manufacturing All license issued under this section is subject to a permit being iss The State Fire Marshall's Office, and a copy given to the City Hall The time license is issued.	=	
<u>453310.01 Flea Market</u>	\$ 50.00	
441239.00 Farm Equipment Dealer MERCHANTS GENERAL	L RETAIL RATES	
713940.00 Fitness and Sports Center	\$75.00	
812210.00 Funeral Homes	\$100.00	
4247.00 Gasoline and Motor Oil, wholesale  For each vehicle used in making deliveries of gasoline, kerosene, or motor oil  From outside the city and using the streets for such purposes  each vehicle. \$75.00		
447.00 Gasoline and motor oil retail filling stations  Each Pump	\$50.00 \$22.00	
444.00 Glass Company selling plate glass	\$75.00	
713.00 Golf courses	\$50.00	
721.00 Hotels, Motels (25 Rooms or Less) Each additional room This license does not include the right to operate a restaurant, barber a cigarette or newsstand or any other secondary business operated in cowith the renting of rooms without additional license.		
<u>622.00 Hospitals</u> : Each person operating a hospital for profit shall pay a license based on the total number of beds in said hospital, said license to be calculated at the rate of \$10.00 for each bed contained in the hospital.		
713940.01 Health Spas, Body Building, Exercising and Weight Loss	\$100.00	
<u>621491.00 HMO</u>	\$ 75.00	
621610.00 Home Health Care Services	\$ 75.00	
31213.00 Ice Manufacturing, Dealers and Distributors	\$100.00	
<u><b>519190.00 Information Services</b></u> Providing, storing, processing,		

access to information \$75.00

**524128.00 Insurance Companies**: (Other than Fire and Marine) Each Insurance Company, or its agent, shall pay \$10.00 and \$1.00 on each \$100.00 and major fraction thereof on gross premiums, less return premiums, received during the proceeding year on policies issued during said year to citizens of the City in a manner as provided by the Code of Alabama of 1940 Title37, Section 736, which said code section is by reference made part of this schedule. On the 31<sup>st</sup> day of December of each year or within sixty (60) days thereafter, each insurance agent, agency broker, or company which did any business in said city during any part of the year preceding said December 31<sup>st</sup> shall furnish said City Clerk a statement in writing duly sworn showing the full and true amount of gross premiums received during said year, on business in the City, and accompany said statement with the amount of license due, as hereinabove specified and failing therein, said company and its agent shall be liable to the penalties herein imposed. If any companies discontinue writing insurance, said company shall pay 1% on the amount of

premiums written for the last year in business.

STATE RATE

**524126.00 Insurance Companies**: (Fire and Marine) Each such company or its agent shall pay, for the privilege of doing business \$4.00 on each \$100.00 of gross premiums less return premiums, issued during the preceding year on property located in the City, in a manner as provided by the Code of Alabama of 1940, Title 37, Section 739, which code section is by reference adopted as a part of this schedule. New companies doing business in the City shall pay a license of \$100.00 and there shall be an adjustment on a four percent basis of gross premiums, less returned premiums, collected by such companies at the end of the calendar year. On the 31<sup>st</sup> day of December of each year or 60 days thereafter, each insurance agent, agency, broker, or company which did any business in said city during any part of the year preceding said December 31st shall furnish the City Clerk with a statement in writing duly verified, showing on business in said City and shall accompany said statement with the amount of license due, as hereinabove specified and failing therein, said company and its agents shall be liable to the penalties herein imposed. If any company discontinues writing insurance, said company shall pay 4% on the amount of premiums written for the last year in business. STATE RATE

#### **524210.00 Insurance Agency and Brokerages**

PROFESSIONAL RATE

### **516110.00 Internet Publishing & Broadcasting** If gross receipts are:

On less than \$100,000.00	\$ 75.00
\$100,000.00 less than \$200,000.00	\$ 100.00
\$200,000.00 less than \$300,000.00	\$ 125.00
\$300,000.00 less than \$400,000.00	\$ 150.00
\$400,000.00 less than \$500,000.00	\$ 175.00
\$500,000.00 less than \$600,000.00	\$ 200.00
\$600,000.00 less than \$700,000.00	\$ 225.00
\$700,000.00 less than \$800,000.00	\$ 250.00
\$800,000.00 less than \$900,000.00	\$ 275.00

all over \$900,000.00

\$ 300.00

#### 53999.00 Investment Activities- Financial

\$100.00

**812300.00 Laundries**: For each vehicle used in soliciting, picking up, delivering, distributing and unloading laundry, dry cleaning, pressing or dying where laundry, dry cleaning, pressing or dying is done outside the city for the privilege of the use of the streets in soliciting, picking up, delivering, distributing or unloading \$100.00

**812331.00 For each vehicle used in offering linens** or other laundered articles for rent, or in distributing, unloading, collection or picking up the same \$100.00

<b>812310.00 Laundries:</b> Any person operating any self-service laundry, for	the	first 10
machines or less	\$ :	55.00
For each additional machine over 10	\$	2.75

# 561730.00 Landscaping/Lawn Service \$ 75.00

#### <u>561622.00 Locksmith</u> \$ 75.00

#### **332710.00 Machine Shops**

\$ 75.00

7.00

**551990.00 Management Companies** Offices, enterprises, regional, corporate \$75.00

<u>4539.00 Marble and or Stone Dealers</u>: Each person, firm or corporation selling or dealing in marble or stone, or when the same is manufactured into monuments, markers, ornamental products, etc.

each per year \$100.00

### 212299.00 Mini Warehouse and Self Storage each unit \$

<u>453998.01 Merchants General Retail</u>: Any person, firm or corporation operating a business or furnishing or selling goods, wares, merchandise, or other products other than wholesale merchants as defined herein for which no classification is herein otherwise provided shall pay a license tax based on their gross sales during the previous calendar year at merchants general rates which are as follows:

On less than \$30,000.00\$ 75.	00
\$30,000.00 and less than \$40,000.00\$100.	.00
\$40,000.00 and less than \$50,000.00 \$125.	.00
\$50,000.00 and less than \$60,000.00 \$150.	.00
\$60,000.00 and less than \$70,000.00 \$175.	.00
\$70,000.00 and less than \$80,000.00 \$200.	.00
\$80,000.00 and less than \$90,000.00 \$225.	.00
\$90,000.00 and less than \$100,000.00	.00
\$100,000.00 and over	.00

**423.00 Merchants General wholesale**: Each person, firm or corporation operating a wholesale business or selling goods and entitled to the wholesale rate shall pay a wholesale license on his gross annual receipts as follows:

On less than \$60,000.00	\$100.00
\$60,000.00 and less than \$80,000.00	\$125.00
\$80,000.00 and less than \$120,000.00	\$200.00
\$120,000.00 and less than \$160,000.00	\$250.00
\$160,000.00 and over	. \$300.00

#### 441.00 Merchant General, Auto, Boat and Tractor --- Merchants General Retail

<u>339.00 Manufacturing Rates</u>: Each person, firm or corporation engaged in a business for which the manufacturers rates apply shall pay the following license, based on his gross annual receipts for the calendar year as follows;

On less than \$40,000.00	\$100.00
\$40,000.00 and less than \$80,000.00	\$150.00
\$80,000.00 and less than \$100,000.00	\$200.00
\$100,000.00 and less than \$200,000.00	\$240.00
\$200,000.00 and less than \$1,000.000.00	\$300.00
\$1,000,000.00 and less than \$4,000,000.00	\$360.00
\$4,000,000.00 and less than \$7,000,000.00	\$400.00
\$7,000,000.00 and less than \$10,000,000.00	\$500.00
\$10,000,000.00 and over	\$600.00

The term manufacturing is defined as follows: A person who, either directly or by contraction with others for the necessary labor or mechanical services, manufacturers the necessary labor or mechanical services, manufacturers for sale of commercial use any article, substance, or commodity, including all the activities of a commercial nature wherein labor or skill is applied, by hand or nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new and different or useful article of tangible personal property or substance of trade or commerce is produced and including the production of fabrication of specially made or custom made articles, and including the making, fabrication, processing, refining, mining, slaughtering, packing, aging, curing, preserving, canning, and preparing and freezing foods, fruits, vegetables and meats. All persons, firms, or corporations whose business shall fall within the definition of manufacturer as set forth in the above paragraph shall purchase a privilege license based on the manufacturers rates unless provided for in the privilege license code of the City.

# **531190.00 Mobile Home Parks**: Five spaces or less \$75.00 Each additional space \$10.00

484.00 Motor Carriers: For each vehicle used in delivering, distributing, or unloading goods, wares, or merchandise, (but from which sales are not made) Whether or not as a regular business, unless otherwise taxed by the privilege license code of this city and unless operating from a stationary mercantile establishment otherwise taxed hereby, for the privilege of using the streets in unloading, or transporting

\$100.00
The rate for the delivery license is established in Section 22

STATE RATE

#### **484210.00 Moving Company**

\$ 75.00

#### **512131.00 Motion Pictures**

\$50.00

#### **5111.00** News Stands:

Or dealers except licensed retail merchants (EA.)

\$ 10.00

<u>623.00 Nursing Homes</u>: Each person operating a nursing home or similar type business for profit shall pay a license as follows;

10 beds \$125.00 Each additional bed \$5.00

#### **621320.00 Optometrist**

PROFESSIONAL RATE

#### **52229.00 Pawn Shop**:

MERCHANTS GENERAL RETAIL RATE

**454.00 Peddler**; of any commodity or any kind of merchandise, whether pedestrian or by vehicle;

Daily rate-issued for single day sales activity	\$10.00
Weekly rate-issued for week long sales activities	\$25.00
Monthly rate-issued for month long sales activities	\$50.00
Yearly rate-issued for annual sales activities	\$100.00
Daily, Weekly and Monthly Peddlers must register at City Hall each time	

# 812910.00 Pet Care Services

\$ 75.00

#### 541923.00 Photographer:

PROFESSIONAL RATE

#### **62111.00 Physician**

PROFESSIONAL RATE

<u>541990.00 Professional</u> Each person and each member of a firm or partnership in any professional or vocation practice, shall pay a license based on his gross receipts during the previous calendar year as follows;

On less than \$10,000.00	\$ 75.00
\$10,000.00 and less than \$25,000.00	\$100.00
\$25,000.00 and less than \$75,000.00	\$200.00
\$75,000.00 and over	\$250.00

#### 561431.00 Postal/Mailing Service

\$ 75.00

**445230.00 Produce**: Sale of produce by persons who do not have a Franklin County Growers Permit \$50.00

**482.00 Railroads**: Each railroad company or other person operating within the city limits shall pay for the privilege of doing intra-state business within the city limits of the municipality

STATE RATE

531211.00 Real Estate Agent, Broker or Agen	ncy: PROFESSIONAL RATE APPLY
631320.00 Real Estate Appraisers:	PROFESSIONAL RATE APPLY
722110.00 Restaurant and Cafeteria:	
On less than \$300,000.00	\$ 50.00
\$300,000.00 less than \$400,000.00	\$ 75.00
\$400,000.00 less than \$500,000.00	\$100.00
\$500,000.00 less than \$600,000.00	\$125.00
\$600,000.00 less than \$700,000.00	\$150.00
\$700,000.00 less than \$800,000.00	\$175.00
\$800,000.00 less than \$900,000.00	\$200.00
\$900,000.00 and over	\$250.00
515112.00 Radio and Television Stations	\$100.00
532299.00 Rental and Leasing	\$ 25.00
811412.00 Service and Repair: General auto	repair, body shop, oil change \$ 75.00
811229.00 Repairs and Maintenance- all elec	tronic equipment \$ 75.00
448130.00 Retail-Clothing and Accessories	MERCHANT GENERAL RETAIL RATE
453998.02 Retail- All Others	MERCHANT GENERAL RETAIL RATE
45120.00 Retail- Convenience Stores	MERCHANT GENERAL RETAIL RATE
448310.00 Retail- Jewelry Store	MERCHANT GENERAL RETAIL RATE
441310.00 Retail – Motor Vehicles	MERCHANT GENERAL RETAIL RATE
454210.00 Retail- Non-Store Vending machin mail order	ne operators, direct selling MERCHANT GENERAL RETAIL RATE
453210.00 Retail- Office Supplies, Stationary	MERCHANT GENERAL RETAIL RATE
71399.00 Skating Rinks: Plus, see #9101 for vending machines, per game	
517410.00 Satellite Dealer If gross receipts ar	e:

\$100,000.00 less than \$200,000.00	125.00
\$200,000.00 less than \$300,000.00	150.00
\$300,000.00 less than \$400,000.00	175.00
\$400,000.00 less than \$500,000.00	200.00
\$600,000.00 less than \$700,000.00	225.00
\$700,000.00 less than \$800,000.00	250.00
\$800,000.00 less than \$900,000.00	275.00
all over \$900,000.00	300.00

**236220.00 Sign Painter**: \$ 75.00

**517100.00 Telegraph Companies**- Code of Alabama 11-51-128 STATE RATE

**56173.00 Tree Surgeon**:

\$100.00

**812210.01 Undertakers**: For engaging in the business of preparing bodies for burial, embalming, selling caskets, or providing hearse service or maintaining a funeral home, one or all, each place of business \$100.00

**9101.00 Vending Machines**: Music, ice, newspapers, games and merchandise (includes drink machines) each \$12.00

444130.00 Transient Lumber and Building Material: Every person, firm, or corporation, distributing, soliciting orders for delivering, unloading lumber or any building materials or supplies from outside the city limits except for deliveries, solicitation or unloading such lumber or other building materials to a licensed lumber or building materials to a licensed lumber or building material dealer for resale \$50.00

711120.00 Schools: Teaching Karate, Judo, or any other area of self defense \$50.00

562991.00 Septic Tanks and Related Services \$75.00

**562111.00 Solid Waste Collection** \$75.00

541360.00 Surveyor PROFESSIONAL RATE

812199.00 Tanning Salons & Other Personal Services \$50.00

**485310.00 Taxi Cabs** \$ 50.00

541213.00 Tax Preparation PROFESSIONAL RATE

**517310.00 Telecommunications** Code of Alabama 11-51-128 Local Exchange - \$60.00 Long Distance - \$15.00

422999.00 Tobacco Products Wholesalers \$ 75.00

**811111.00 Truck Repair Shops** \$ 75.00

484110.00 Truck Transportation - Local, long-distance, freight, moving and storage \$ 75.00

**2211.00 Utilities-electric power or light company**-state regulated and non-state regulated for selling or distributing electrical current, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current from any point in or into the municipality.

For selling or distributing electrical current, an amount equal to 1.5 percent of the gross receipts of the business transacted outside the city limits of Phil Campbell, Alabama, but within the police jurisdiction of the Phil Campbell Police Department which extends 1.5 miles from the city limits of the City of Phil Campbell.

STATE RATE

**2212.00 Utilities-natural gas company**-state regulated and non-state regulated for selling or distributing natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of natural gas from any point in or into the municipality.

For selling or distributing natural gas, an amount equal to 1.5 percent of the gross receipts of the business transacted outside of the city limits of Phil Campbell, Alabama, but within the police jurisdiction of Phil Campbell Police Department which extends 1.5 miles from the city limits of the Town of Phil Campbell.

STATE RATE

# **2213.00 Utilities-water, sewage treatment, steam and other** state regulated and non-state regulated

For selling or distributing water, sewage treatment, steam and other, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of water, sewage treatment, steam and other from any point in or into the municipality.

For selling or distributing water, sewage treatment, steam and other, an amount equal to 1.5 percent of the gross receipts of the business transacted outside of the city limits of Phil Campbell, Alabama, but within the police jurisdiction of Phil Campbell Police Department which extends 1.5 miles from the city limits of the Town of Phil Campbell.

STATE RATE

<u>541940.00 Veterinarian</u>

PROFESSIONAL RATE

**454210.01 Vending**- Number of Machines – each \$ 10.00

**493110.00** Warehouse and Storage \$ 75.00

# 488.00 Wrecker Service

\$100.00

Note: If a service station owns a wrecker service, then a privilege license is required in addition to the other vocation privilege license.

# **561.01 Non Profit Businesses**:

\$ 50.00