

POWELL BUSINESS LICENSE 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.

CODE	DESCRIPTION	FEE OR CLASS
541.01	Abstractors or abstract companies, other than attorney	70.00
541.02	Accountant Public	65.00
541.03	Advertising – advertising agency, contracting of advertising except local papers, bill poster sign tacking, or distributing handbills or samples, or poster, each person or firm, per year	40.00
454.04	Agents – selling book other than Bibles, per year	35.00
454.05	Agents – selling fruit trees or shrubbery	55.00
453.06	Antiques	55.00
541.07	Architect or superintendent of construction	170.00
454.08	Auction Sales	Per Day-55.00 Per Year-115.00
441.09	Automobile dealers or agents– License Must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	75.00
441.08	Mobile Homes Dealer	75.00
441.10	Automobile auction on yearly basis only – License Must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	230.00
441.11	Automobile accessories dealers in, where not in connection with automobile agent – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	65.00
441.12	Automotive peddler – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	130.00
811.13	Auto Garage whether in connection with dealer or not -- License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	75.00
441.14	Auto Salvage – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	55.00
531.15	Automobile truck business for hire – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	30.00
541.16	Attorneys	160.00
311.17	Bakeries	35.00
311.18	Bakeries-Agents, delivering bakery products manufactured elsewhere	100.00
522.19	Banks	205.00
812.20	Barber Shop-First Chair Each Additional Operator	25.00 5.00
812.21	Beauty Shop-First Chair Each Additional Operator	35.00 5.00
713.22	Billiard or Pool tables, first table, standard size-	170.00
	Coin operated tables, standard sizes-	170.00
	Each additional table, whether in use or not- (Not permitting minors to play, gambling or the storage, selling, or	80.00

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	drinking of intoxicating liquor or alcoholic beverages on premises, which things are hereby prohibited, the license for this item may be revoked by the Mayor of the Town of Powell, AL, without refund of any part of the license fee paid.)	
523.23	Bonds or Stock Brokers, potato brokers, or agents thereof	120.00
454.24	Bottling Companies, or agents thereof; wholesale or retail, or selling from trucks or taking orders and delivering from truck	80.00
713.25	Bowling alleys for public use- First Alley Each additional Alley	80.00 20.00
454.26	Brokers, retain or wholesale, selling from trucks or taking orders and delivering from trucks	60.00
445.27	Butchers or meat markets	65.00
445.28	Butchering for public	65.00
444.29	Building supplies-when stock does not exceed 1,000.00	15.00
484.30	Bus companies, or other carriers of freight, passengers or commodities between the Town of Powell, Alabama, and other points within the State of Alabama	45.00
332.31	Blacksmith work	25.00
811.32	Bicycle repair	30.00
422.33	Candy or confectionary manufacturers or agents therefore selling to merchants	45.00
453.34	Cameras, accessories or film	20.00
451.35	Cards-dealers in playing cards	10.00
711.36	Circuses, menageries, museums, dog or animal show, wild west theatrics or minstrels under canvas, carnivals and street fairs	Per Day-120.00
337.37	Cabinet Shop	65.00
453.38	Camper Sales	55.00
722.39	Catering Service	Per Truck-70.00
713.40	Carpet Golf	40.00
453.41	Clothes-Dealers in second hand clothing	60.00
422.42	Cigarette Dealers (Wholesale)	15.00
441.43	Clean-up Shop – Cars – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	55.00
999.44	Collection Agency	45.00
422.45	Coal or coke dealers	Resident-40.00
422.46	Cotton seed buyers, whether license merchant or not	10.00
422.47	Cotton buyers, whether license merchant or not	15.00
444.48	Concrete Ready Mix	130.00
453.49	Chemical Supply	30.00
238.50	Contractors-general or sub-contractors doing work with journeymen in any building trade, paper hanging, paying landscaping or insulation installation	85.00
541.51	Chiropractors	130.00

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454.52	Dairy Products-Home Delivery	75.00
713.53	Dance Halls... Teenage recreation only - all other prohibited	80.00
711.54	Dancing Studio	45.00
541.55	Dentist	180.00
999.56	Dry Cleaners	65.00
221.57	Electrical Light, Power Companies and Gas Companies, 3% of gross income in the Town of Powell, Alabama, during the previous year	
453.58	Electric Supply and plumbing supply dealers where not in connection with a business where license is paid on basis of amount of stock	55.00
561.59	Exterminators, each person or firm engaged in the business of selling insecticides, disinfectants, or engaged in the business of termite exterminating in any manner	85.00
238.60	Electrical Contractors	45.00
339.61	Factories	305.00
453.62	Farms suppliers-retail	65.00
453.63	Feed Stores-hay, grain or produce dealers	25.00
422.64	Fertilizer wholesale dealers	65.00
522.65	Finance Companies	105.00
453.66	Fireworks-State Approved	65.00
454.67	Florists – Agent taking orders and delivering	80.00
453.68	Florist	65.00
713.69	Flying Jenny, merry-go-round or rides of any kind per day	30.00
445.70	Fruit Stands – must be in building on private property	40.00
422.71	Fruit & Produce Dealers, if not raised by Seller, selling to Merchants	35.00
454.72	Fruit peddlers selling retail on streets	per day-15.00 Sunday-25.00
454.73	Fruit Juices from cans or bottles when not connected with store or café	10.00
337.74	Furniture, household furnishings, blankets, supplies, materials, or commodities sold direct to consumer	115.00
313.75	Gins, oil mills, grist mills, flour mills or saw mills or other machine shops	45.00
447.76	Gasoline service station-First Pump Each additional Pump	20.00 10.00
422.77	Gasoline, butane, propane, or other like products and/or companies or agents selling wholesale or retail from vehicles or on streets	55.00
112.78	Hatchery	130.00
811.79	Harness and shoe repair, repair shop, saw sharpening	15.00
422.80	Milk, Ice Cream, Dairy Products, Dealers or Agents	90.00
454.80	Milk, Ice Cream, Dairy Products, Dealers or Agents-Home Delivery	25.00
713.81	Games of chance	Each Machine-30.00
444.82	Insulation	65.00
541.83	Income Tax Consultant	45.00

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524.84	<p>Insurance Companies-(a) Fire or Marine, \$4.00 on each \$100.00 and major fraction thereof, of gross premiums, less return premiums on policies issued during the preceding year on property located in the Town of Powell; provided that new companies shall pay a flat minimum of \$20.00 license before being allowed to do business and there shall be an adjustment at the expiration of the year on the basis set out above. On December 31 of each year, or within 60 days thereafter, each insurance company which did any business in the Town of Powell during any part of the preceding year shall furnish the Mayor or Town Clerk a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year as provided under this article and shall accompany such statement with the amount of the license tax due according to section 11-51-120 and 11-51-121. 1975 Code of Alabama.</p> <p>Failure to furnish such statement or to pay such sum shall subject the company and its agents to such penalties as the ordinance of the Town of Powell has prescribed for doing business therein without a license.</p>																					
524.83	<p>Insurance Companies—Other-- All other insurance companies than those included in sub-section of this section each \$10.00, plus \$1.00 on each \$100.00 and major fraction thereof, of the gross premiums, less return premiums received during the preceding year on policies issued during said year, in said Town; provided that new companies shall pay a flat minimum license of \$20.00 covering both items above on which there shall be an adjustment on the basis set out above at the expiration of the year. On December 31 of each year, or within 60 days thereafter, each insurance company which did any business in the Town of Powell during any part of the preceding year shall furnish the Mayor or Town Clerk a statement in writing duly certified showing the full and true amount of gross premiums received during the preceding year as provided under this article and shall accompany such statement with the amount of the license tax due according to section 11-51-120 and 11-51-121. 1975 Code of Alabama.</p> <p>Failure to furnish such statement or to pay such sum shall subject the company and its agents to such penalties as the ordinance of the Town of Powell has prescribed for doing business therein without a license.</p>																					
524.85	Insurance Agents	90.00																				
561.86	Janitorial Service and Carpet Cleaning	35.00																				
448.87	Jeweler-Same as Merchants License	(See 94)																				
323.88	Job Printing, whether in connection with news paper or not	65.00																				
623.89	Kindergarten	70.00																				
561.90	Landscaping	35.00																				
999.91	Laundries-coin operated	75.00																				
112.92	Livestock Barn	60.00																				
722.93	Lunch stands, not in connection with Hotel or Restaurant	30.00																				
452.94	<p>Merchants-Based on gross amount in stock not otherwise specifically covered in this ordinance shall be licensed as follows: To wit when stock in trade does not exceed –</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; text-align: right;">\$0-\$500.00-</td> <td style="text-align: right;">20.00</td> </tr> <tr> <td style="text-align: right;">500-1000-</td> <td style="text-align: right;">25.00</td> </tr> <tr> <td style="text-align: right;">1000-2000-</td> <td style="text-align: right;">30.00</td> </tr> <tr> <td style="text-align: right;">2000-3000-</td> <td style="text-align: right;">40.00</td> </tr> <tr> <td style="text-align: right;">3000-5000-</td> <td style="text-align: right;">45.00</td> </tr> <tr> <td style="text-align: right;">5000-10,000-</td> <td style="text-align: right;">55.00</td> </tr> <tr> <td style="text-align: right;">10,000-20,000-</td> <td style="text-align: right;">75.00</td> </tr> <tr> <td style="text-align: right;">20,000-30,000-</td> <td style="text-align: right;">95.00</td> </tr> <tr> <td style="text-align: right;">30,000-50,000-</td> <td style="text-align: right;">105.00</td> </tr> <tr> <td style="text-align: right;">50,000-80,000-</td> <td style="text-align: right;">140.00</td> </tr> </table>	\$0-\$500.00-	20.00	500-1000-	25.00	1000-2000-	30.00	2000-3000-	40.00	3000-5000-	45.00	5000-10,000-	55.00	10,000-20,000-	75.00	20,000-30,000-	95.00	30,000-50,000-	105.00	50,000-80,000-	140.00
\$0-\$500.00-	20.00																					
500-1000-	25.00																					
1000-2000-	30.00																					
2000-3000-	40.00																					
3000-5000-	45.00																					
5000-10,000-	55.00																					
10,000-20,000-	75.00																					
20,000-30,000-	95.00																					
30,000-50,000-	105.00																					
50,000-80,000-	140.00																					

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		80,000 and up-	160.00
112.95	Meat Packing and Processing Plants	65.00	
453.96	Machinery, Farm Implements, including tractors	155.00	
339.97	Milling Company	65.00	
453.98	Monuments and Tombstones	45.00	
512.99	Motion Picture Theater	125.00	
4531.00	Musical Instruments or Phonograph, mechanically operated in a store or public place-Each	15.00	
4541.01	Juke Box	15.00	
4541.02	Magazine Sales at Grocery Stores	30.00	
4841.03	Meat Truck or wagons or other conveyances delivering meats, cured or fresh, to regularly licensed merchants	135.00	
5111.04	Newspaper-published weekly	105.00	
1111.05	Nursery-green house	35.00	
5411.06	Optometrist	130.00	
4411.07	Parts store-auto parts-same as merchants- License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	(See 94)	
5221.08	Pawn Shop	70.00	
5411.09	Photographers or studio	95.00	
5411.10	Photo-fast service	25.00	
5411.11	Physician or Surgeon	180.00	
9991.12	Plumber	20.00	
4221.13	Poultry and Egg Wholesale	35.00	
8111.14	Paint Shop and Body Shop	75.00	
5311.15	Real Estate Agents handling sales, rentals or collection	35.00	
5311.16	Real Estate Brokers handling sales, rentals or collection	65.00	
9991.16	Refrigeration service	70.00	
8111.17	Repair Shops	40.00	
7221.18	Restaurants	90.00	
7221.19	Restaurants- Games including machines	30.00	
8111.19	Radio and Television Repair	65.00	
2121.20	Rock Quarry	65.00	
4541.21	Rolling Stores	70.00	
5151.22	Radio Station	65.00	
9991.23	Roadway Service	105.00	
4541.24	Sandwich Service	65.00	
5621.25	Septic Tank service and installation	45.00	
7131.26	Shooting Galleries	45.00	
7131.27	Sideshow, each separate tent or attraction whether accompanied by circus or not	Per Day-20.00	

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9991.28	Sign Painting	45.00
7131.29	Skating Rinks and Go-Cart Tracks	105.00
7131.30	Spa or Health Clubs	130.00
5411.31	Surveyor	65.00
4531.32	Sick Room Supplies	55.00
4531.33	Sewing Machine Shops	30.00
4531.34	Soda Fountain	15.00
9991.35	Seed Cleaning	15.00
3151.36	Sock or Hosiery Mill.....Based on number of employees	25 or less 105.00 25 – 50 205.00 50 – more 405.00
4931.37	Storage Buildings	40.00
5171.38	Telephone exchange or companies, local or long distance business whether in connection with exchange or not -Long Distance	395.00
5171.39	Telephone exchange or companies, local or long distance business whether in connection with exchange or not -Local	300.00
3151.39	Tailor or Dressmaker	30.00
9991.40	Tire Recapping Shops and Repair Service	35.00
5321.41	Trailer Court	Base Rate- 55.00 Plus Each Space- 10.00
5321.42	Tuxedo Rental	50.00
5321.43	TV Disc Rental and Service	80.00
5321.44	TV Movie Rental	30.00
9991.45	Undertaker-Mortician or Funeral Parlor	205.00
4421.46	Upholstery	45.00
8111.47	Oxygen and Welding	45.00
5321.48	Uniform Rental and Linen Service	65.00
9991.49	U-Wash for Cars – License must be approved by the city council effective 06-14-2010 per amendment to ordinance no 2007-2	35.00
4541.50	Vending Machine and Popcorn Machines (Per Machine)	10.00
8111.51	Watch Repair or Tinker	45.00
9991.52	Wrecker Service	Each Wrecker - 30.00
4221.53	Wholesale Companies	130.00
5411.54	Veterinarian	105.00
4531.55	Miscellaneous Service or Sales	30.00
5171.56	Communications Tower Ord. 2006-1	500.00
5321.57	Tower Rental Space. For each person or entity that rents a space located 50 feet or higher above the ground level of the tower	Per Rental Space-100.00
999.99	Delivery	100.00

SECTION 21. Delivery License.

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- (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.
- (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.

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