



Thank you for doing business in the City of Prichard

All businesses operating in the city limits or police jurisdiction of the City of Prichard 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 Avenu 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, Chapter 21, 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.

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

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 the 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 business 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 or 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 fee 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.

Special rules for new businesses: Any person applying for a new license shall, upon payment of the minimum license amount in section 4, be issued a temporary license for a period of sixty (60) days.

(1) Not later than seventy (70) days after the issue date of the temporary license, the licensee shall file a sworn return showing the gross receipts during the first two (2) months of business. The licensee shall then pay such additional amounts as may be required by the applicable schedule for the said two (2) months; and multiplying that by six (6), applying thereto the same rate or sale of license fixed for those who did the same business during the preceding year.

(2) Failure to file the return required by this section shall constitute doing business without a license.

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 (1/2) 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, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a business 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 to do so.

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

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>.

Calculation Information

Calculation Method: Unless another method is specified in the schedule, each license shall be calculated by multiplying the licensee's gross receipts for the prior year by the scheduled rate, using the following regression table which shows the percent of the license rate to be applied to gross receipts:

- 100 percent, of first million dollars or portion thereof.
- 80 percent, of second million dollars or portion thereof.
- 60 percent, of third million dollars or portion thereof.
- 40 percent, of fourth million dollars or portion thereof.
- 20 percent, all amounts in excess of four million dollars (\$4,000,000.00)

Businesses with a gross receipts exceeding \$1,000,000 must use the regression table unless otherwise indicated.

Schedules

541001. ABSTRACT OF TITLE, (A) title abstract offices: -- \$600.00 plus .005710 of gross receipts.

541002. ACCOUNTANTS, per individual accountant: -- \$600.00 plus .001524 of gross receipts
Must Provide Board Certification: Public Accountancy Board

238003. ACETYLENE WELDING (welding repair): -- \$150.00 plus .003054 of gross receipts

541005. ADVERTISING: (a) Agencies, firms, associations, corporations, or persons engaged in the business. Billboards, posters, pamphlets, coupon books, decorated paintings, circulars, or other advertising matter. -- \$150.00 plus .001798 of gross receipts.

(b) For repairing, removing for repair of any kind, painting or repairing, assembling, erecting maintaining, selling, offering to sell, leasing or sub-leasing, to others, neon or electrical signs. -- \$150.00 plus .001798 of gross receipts.

541006. ADVERTISING WITH AIRCRAFT: Each aircraft used. -- \$150.00 plus .001798 of gross receipts.

541007. ADVERTISING IN OR ON BUSES OR TAXI CABS: By signs, placards, cards, or otherwise. Does not apply to Mobile Transit Authority. -- \$150.00 plus .002368 of gross receipts.

541008. ADVERTISING not otherwise specified: To include soliciting for contracting for, preparing, and accepting compensation for advertising matters, and advertising on streets -- \$150.00 plus .002368 of gross receipts.

541012. AGENCY: (a) Having an office in the City of Prichard and representing persons, firms, or corporations, and doing business outside the City, but within the State of Alabama without regard to Interstate business. -- \$150.00 plus .003288 of gross receipts.

(b) Conducting or contracting or maintaining an office in the City of Prichard or advertising for the purpose of conducting special sales, excluding salvage, fire, and bankrupt stock sales. -- \$150.00 plus .003288 of gross receipts.

524013. AGENCY: Commercial, purporting to give information on person, or persons, firms, associations, or corporations, commercial or otherwise, purporting to give information as to credit rating or standing of individuals or firms undertaking to make collection through such methods, this clause do not apply to local credit associations which do not supply information to collect accounts for public generally. -- \$150.00 plus .002807 of gross receipts.

524014. AGENTS: Persons, firms, associations, or corporations, doing a class of business loans known as a short loan business. -- \$500.00 plus .002402 of gross receipts.

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

524017. AGENTS: Agents, dealers, or other businesses. Any person, firm or corporation, who shall maintain, keep in repair or otherwise man any office, store, warehouse, place of business, telephone wires, right-of-way, easement, land or other facility or facilities situated in the city in connection with any business, vocation, occupation or profession which is not subject to a license under any other schedule of this Code shall pay based upon the average daily number of employees.

Less than two persons -- \$150.00:
Two but less than four -- \$180.00:
Four but less than six -- \$240.00
Six but less than ten -- \$300.00
Ten but less than fifteen -- \$360.00
Fifteen persons -- \$420.00

Plus -- \$25.00 for each person in excess of fifteen.

524018. AGENTS: Money Orders, and/or Utility Bills, etc. A license shall be required for each location where an agent person, firm, association, or corporation engaged in the issuance of money orders and/or accepting payments on account for utility companies and/or performing related services. -- \$150.00 plus .003911 of gross receipts.

524019. AGENTS AND SOLICITORS: Not otherwise specified must be approved by Police Department. Provided, however, employees of persons licensed are not required to purchase a separate license. -- \$150.00 plus .002456 of gross receipts.

238020. AIR CONDITIONING/ HVAC: If County Card is provided, \$10,000 Bond is needed. -- \$300.00 plus .002052 of gross receipts for sales, repair, installation. Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors

333021. AIR PRODUCTS: -- \$650.00 plus .002093 of gross receipts.

999022A ALARM SYSTEMS: -- \$250.00 plus .002464 of gross receipts. Must Provide Board Certification: Alabama Electronic Security Board of Licensure

331023 ALUMINUM PLANTS: 650.00 plus .001524 of gross receipts.

621024 AMBULANCE SERVICE: Each person, firm, or corporation engaged in the business of furnishing ambulance service, other than as part of the business as undertaker shall pay: Up to three (3) ambulances -- \$172.50.
Each additional ambulance -- \$57.50
Provided that insurance policy is filed with the License Officer, and provided that a permit is procured from the Chief of Police, before the license issued. Must Provide Board Certification: Alabama EMSP Licensure

713025. AMUSEMENT DEVICES: Operated by depositing a coin in a slot. Each Machine -- \$28.75.

713401. AMUSEMENT & RECREATION SERVICE: \$200.00 plus .001524 of gross receipts

541026 ANALYST - BUSINESS, STATISTICAL, OR INDUSTRIAL:-- \$600.00.

453027. ANTIQUE, ORIENTAL GOODS, WARES OR MERCHANDISE. -- \$150.00 plus .002881 of gross receipts.

530128: APPRAISERS, REAL ESTATE: -- \$600.00

541029: ARCHITECTS: per individual. -- \$600.00 plus .001790 of gross receipts. Must Provide Board Certification: Architects Registration Board

339030: ARTIFICIAL LIMBS: Each person, firm, or corporation manufacturing, making and/or selling artificial limbs, trusses, braces or similar appliances. -- \$150.00 plus .003060 of gross receipts.

771031: ARTISTS OR ART STUDIOS: -- \$600.00.

324032: ASPHALT MATERIAL MANUFACTURERS: -- \$650.00 plus .002093 gross receipts.

541033: ATTORNEYS: -- \$600.00 plus .001790 of gross receipts. Must Provide Board Certification: Alabama State Bar

711034: AUCTIONEERS: Selling real estate or merchandise. This license to be issued personally to the individual crying auction. -- \$115.00

541036 AUDITORS: -- Individual or Firm: \$600.00.

339037 AUTOMATIC SPRINKLERS: Each persons, firm or corporation engaged in the business of selling or installing automatic sprinkler systems. -- \$150.00 plus .001790 of gross receipts.

441038 AUTOMOBILE ACCESSORIES BATTERIES, PARTS, SUPPLIES AND/OR TIRES.
-- \$150.00 plus .002126 of gross receipts.

441039 AUTOMOBILE DEALER IN: Each person, firm or corporation dealing in, or soliciting orders for the sale or purchase of automobiles, motor cars or other self- propelled vehicles, whether owned by a dealer or not, except dealers in motorcycles. -- \$230.00 plus .001524 of gross receipts. Must Provide Board Certification: Revenue Department - Regulatory License

811040. AUTOMOBILE LAUNDRIES: Note: If selling air fresheners and/or other products, Merchant Retail license may be required.

Manual car wash. -- \$320.00 plus .001524 of gross receipts.
Mechanical car wash: -- \$620.00 plus .001524 of gross receipts.

485041. AUTOMOBILE OR OTHER VEHICLES: Any person, firm, association or corporation engaged in the business of soliciting passengers for hire, or transportation to points outside the City of Prichard. Per year. -- \$287.50.

811042. AUTOMOBILE PAINT SHOPS: -- \$250.00 plus .002532 of gross receipts.

811043. AUTOMOBILE REPAIR SHOPS: -- \$500.00 plus .001790 of gross receipts.

811044. AUTOMOBILE SALVAGE AND/OR WRECKING: Every person, firm or corporation or individual engaged in the business of salvaging and/or wrecking automobiles. -- \$250.00 plus .001736 of gross receipts.

811045 AUTOMOBILE TIRE AND TUBE REPAIRERS, RETREADERS, OR RECAPPERS: -- \$150.00 plus .001790 of gross receipts.

532046 AUTOMOBILE AND/OR TRUCKS: Rented without drivers -- \$150.00 plus .002546 of gross receipts.

332047. AWINGS: For manufacturing, selling, erecting, or installing. -- \$150.00 plus .002566 of gross receipts.

313048 BAGGING OR TIES: -- \$150.00 plus .001640 of gross receipts.

451049. BAIT: Fish including worms, minnows, crickets, roaches, and any and all other kind of live bait. -- \$150.00 plus .02519 of gross receipts.

445050. BAKERY: Board of Health permit required: Wholesale – Retail -- \$150.00 plus .003054 of gross receipts. Must Provide Board Certification: Department of Health Permit

522051 BANKRUPT STOCK SALES: Sales of bankrupt stock in the City of Prichard purchased outside of the City and advertised as "Bankrupt Stock", per year of any part thereof. -- \$115.00 plus .001590 of gross receipts.

611052. BARBER SCHOOLS: Must provide copy of Barber Commission License -- \$600.00

812053. BARBER SHOPS: Must provide copy of Barber Commission License -- \$350.00 per shop or owner plus -- \$100.00 each additional stylist.

812053A. BARBER SHOP APPRENTICE/BARBER/STYLIST: Must provide copy of Barber Commission License. -- \$100.00. Must Provide Board Certification: Alabama Board of Cosmetology and Barbering

446054. BARBER AND/OR BEAUTY SUPPLY HOUSE: -- \$150.00 plus .002203 of gross receipts.

339055. BASKET, BOX, CARTON, AND/OR CRATE FACTORY: -- \$650.00 plus .002093 of gross receipts.

441056. BATTERIES: -- \$150.00 plus .002017 of gross receipts.

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

812057. BEAUTY PARLORS: -- \$350.00 per shop or owner plus -- \$100.00 each additional cosmetologist. Must Provide Board Certification: Alabama Board of Cosmetology and Barbering

312058. BEER-RETAIL: TO BE APPROVED BY COUNCIL. -- \$75.00 NO LICENSE SHALL BE TRANSFERRABLE FROM "ONE PERSON TO ANOTHER". Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)

312059. BEER-WHOLESALE: Per Annum -- \$250.00 See House Bill 165. Must be approved by City Council. No license for the sale of beer shall be issued for a period of less than one year and no such license shall be transferable from "one person to another". Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)

451060. BICYCLES AND TRICYCLES. -- \$150.00 plus .002134 of gross receipts.

713061. BILLIARD OR POOL TABLES: Each table coin operated or not. -- \$50.00
NEED COUNCIL APPROVAL AND STATE LICENSE.

453062. BIRD DEALERS: -- \$150.00 plus .002519 of gross receipts.

44563. BISCUIT OR CRACKER OR CAKE DISTRIBUTOR: Each manufacturer, branch, or agent, maintaining a distributing depot, warehouse or place of business, selling to merchants from stocks or making deliveries in the City of Prichard. -- \$150.00 plus .003054 of gross receipts. Must have Board of Health Permit before license can be issued.

316064. BLACKSMITH: -- \$150.00 plus .002916 of gross receipts.

541065. BLUEPRINTS OR PHOTOSTATS: -- \$150.00 plus .003163 of gross receipts.

721066. BOARDING HOUSES: Must meet Board of Health requirements and have state/county licenses, in addition all boarding houses shall pay an additional license where meals are served, same as restaurants. -- \$150.00 plus .003259 of gross receipts.

811067. BOILER CLEANING OR SCALING: -- \$150.00 plus .002916 of gross receipts.

811068. BOILER WORKS: -- \$150.00 plus .002916 of gross receipts.

524069. BONDSMEN: Any person, firm, association, or corporation, signing as surety bail bonds for a reward. TO BE APPROVED BY THE COUNCIL. -- \$575.00. Must be registered with Prichard Police Department.

451070. BOOK STORES: -- \$150.00 plus .002298 of gross receipts.

312071. BOTTLED SOFT DRINKS: Manufactures of, or bottlers of, or agents or distributors of, whether bottled in the City of Prichard or not. The above license is not to include any business, for which a license is specifically required by any subsection of this schedule, and shall apply to consigned and warehouse stocks, whenever sold or distributed from local warehouse, as well as purchased stock. Board of health permit required before license can be issued. -- \$150.00 plus .002333 of gross receipts.

312072. BOTTLEERS OF MILK: Where combined with flavoring syrup and sold in bottles or sealed paper containers, including fresh fruit juices sold in bottles or containers which are bottled with carbonated water. Board of health permit required before license can be issued. -- \$150.00 plus .000823 of gross receipts. NO REGRESSION SCALE.

713073. BOWLING ALLEYS: Ten pin alleys, box ball alleys, shuffleboard, miniature golf, or like operations. -- \$150.00 plus .004343 of gross receipts.

327074. BRICK MAKERS INCLUDING CONCRETE BLOCK AND BRICK:
Including those soliciting orders or having an office in the city, and who sell or deliver brick within the City of Prichard or its police jurisdiction. -- \$150.00 plus .002010 of gross receipts.

523075. BROKERS: (A) Custom house (arrangement for passenger transportation and freight and cargo)
(B) commodity and contract brokers and dealers -- \$600.00

523076. BROKERS: Merchandise, Agents or Distributors-carrying stock of goods whether on consignment or refused by consignee, whether sold from car or from store or from warehouse. -- \$600.00.

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

523077. BROKERS, MONEY: Each person, firm association, or corporation conducting the business of factoring, or buying or selling first or second mortgages on real estate or notes secured by first or second mortgages there on, or buying or selling bonds or stocks or conditional sales contracts or purchase money automobiles, or rent notes. \$172.50 plus .001790 of gross receipts

523078. BROKERS: Not otherwise specified. -- \$172.50. plus .001790 of gross receipts

314079. BROOM MANUFACTURERS: -- \$150.00 plus .001790 of gross receipts.

230080. BUILDERS OR CONTRACTORS: And all subcontractors, but shall not include paving contractors or the extermination or rats, mice, roaches, termites, etc. whether done by special contract or in connection with or incident to building or repair work.

A -- \$10,000.00 Bond and/or a State/County License is required to be on file.

-- \$300.00 plus .001668 if selling and installing wares. No permit is to be issued by the city building inspector until license has been purchased And in addition, ¼ of 1% of the cost of the work to be done, as shown by the permit of the City Building Inspector or City Engineer. No person shall be exempt from this license.

No permit authorizing work to commence is to be issued by the City Building Inspector until (a) the license of -- \$300.00 and (b) the ¼ of 1% as stated above are paid.

After work is completed, the Builder shall report the actual cost of the work done or performed and shall pay the balance of the amount due.

NOTE: This shall include all dealers or persons contracting or agreeing for the erection of buildings under a stipulation for compensation by way of percentage or commission from the owner, whether a maximum limit of costs is or is not guaranteed or agreed on. The amount expended upon each said building or job by the owner shall fix the amount of the license under the schedule above written.

NOTE: IN ORDER TO PULL UNLIMITED PERMITS, THE STATE OF ALABAMA REQUIRES THAT THE APPLICANT POSSESS EITHER A STATE CONTRACTOR'S LICENSE OR BE A MEMBER OF THE HOME BUILDER'S ASSOCIATION. Otherwise, the permits are restricted to -- \$10,000.00 residential and -- \$50,000.00 commercial.

522081. BANKS, SAVING AND LOAN ASSOCIATIONS: -- \$10.00

444082. BUILDING MATERIALS AND SUPPLIES: -- \$150.00 plus .001764 of gross receipts.

458083. BUS COMPANIES THROUGH CITY: Any person, firm or corporation operating or maintaining a terminal station, depot or waiting room at which both persons and property for transportation by motor vehicle for hire are received or discharged. Per Annum -- \$300.00

443084. BUSINESS MACHINES, COMPUTER SALES, SERVICE AND TECHNICAL SUPPORT: -- \$150.00 plus .002244 of gross receipts.

485085 BUSES: Each bus must be inspected and proof of insurance must be provided. -- \$75.00 each.

211086. BUTANE GAS DEALERS: -- \$150.00 plus .001524 gross receipts.

211087. BUTANE GAS-WHOLESALE: -- \$150.00 plus .001524 of gross receipts.

In addition to this license there is a license tax of 2 cents per gallon where it is used or sold for use in powering motor vehicles on public streets or roads.

445088. BUTTER, EGGS, OR CHEESE DEALERS, RETAIL: (A) A Board of Health Permit is required before license can be issued. -- \$150.00 plus .002224 of gross receipts. (B) Wholesale: -- \$150.00 plus .000988 of gross receipts.

337089. CABINET MAKERS: Or those having an office in the city or receiving pay in the City for orders delivered in the City. -- \$150.00 plus .002395 of gross receipts

722090. CAFÉ OR CAFETERIA: Same as Restaurant, A Board of Health Permit is required before license can be issued. -- \$150.00 plus .003109 of gross receipts. Must Provide Board Certification: Department of Health Permit

445091. CAKE DISTRIBUTORS: A Board of Health Permit is required before license can be issue. -- \$150.00 plus .003054 of gross receipts.

422092. CANDY AND CONFECTIONARY DEALERS: A Board of Health Permit is required before license can be issue. -- \$150.00 plus .001790 of gross receipts. Must Provide Board Certification: Department of Health Permit

311093. CANDY MANUFACTURES: A Board of Health Permit is required before license can be issue.-- \$650.00 plus .002093 of gross receipts. Must Provide Board Certification: Department of Health Permit

561094. CARPET OR RUG CLEANERS: -- \$150.00 plus .003397 of gross receipts.

811040A. CARWASH: MANUAL: -- \$320.00 plus .001790 of gross receipts. If selling air fresheners and/or other products, may also need Merchant Retail.

811040B. CARWASH: MECHANICAL: -- \$620.00 plus .001790 of gross receipts. If selling air fresheners and/or other products, may also need Merchant Retail.

443095. CARTRIDGES: -- \$150.00 plus .001790 of gross receipts.

443096. CASH REGISTER: -- \$150.00 plus .002244 of gross receipts.

400097. CATERING SERVICE AND/OR TEA ROOMS: A Board of Health Permit is required before license can be issued. -- \$150.00 plus .003109 of gross receipts. Must Provide Board Certification: Department of Health Permit

238098. CEMENT, BRICK OR ROCK WORKERS: Where no other license is paid. -- \$200.00 plus .002161 of gross receipts if selling and installing wares.

327099. CEMENT MANUFACTURING PLANT: -- \$650.00 plus .001524 of gross receipts.

812100. CEMETERY COMPANIES OR AGENTS: -- \$150.00 plus .004226 of gross receipts.

324101. CHARCOAL: When put in paper bags whether burnt by parties selling same or not, offered to retail trade per year. -- \$150.00 plus .001873 of gross receipts.

485102. CHAUFFEURS AND DRIVERS: Copy of Driver's License and Proof of Insurance needs to be on file. -- \$15.00.

522103. CHECK EXCHANGE: -- \$150.00 plus .002456 of gross receipts.

325104. CHEMICALS: Each person, firm or corporation engaged in the business of manufacturing and/or dealing in chemicals within the city or who maintains a sales office in the City. -- \$150.00 plus .001846 of gross receipts.

541105. CHEMISTS: -- \$600.00 plus .003288 of gross receipts

442106. CHINA, GLASSWARE OR CROKERY:-- \$150.00 plus .001873 of gross receipts.

621107. CHIROPODIST: -- \$600.00 plus .002782 of gross receipts. Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama

621108. CHIROPRACTOR: -- \$600.00 plus .002782 of gross receipts. Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama

713109. CIRCUSES: Or shows in the nature of circuses with or without menageries, when same exhibit inside or outside the limits of the city, and when transported in 12 or less vehicles. -- \$862.50 per week.

541110. CIVIL ENGINEERS AND SURVEYORS: -- See Engineers 541151
Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board

333111. CLEANING AND PRESSING/LAUNDRY: -- \$150.00 plus .003300 of gross receipts.

454112. COAL, COKE AND/OR CHARCOAL DEALERS: -- \$150.00 plus .001873 of gross receipts.

423113. COAL, COKE AND/OR CHARCOAL DISTRIBUTORS: Supplying industrial plants, whether by pipeline or not. -- \$150.00 plus .001873 of gross receipts.

454114. COAL, COKE, OR CHARCOL, SOLD FROM RAILROAD YAAvenu OR CARS: Selling coal, coke or charcoal in the city limits, from railroad cars or yards, whether within the city limits or not, by any person, firm or corporation not

[Businesses with a gross receipts exceeding \\$1,000,000: use the regression table unless otherwise indicated.](#)

maintaining coal yard in the city limits for keeping coal in stock or on hand per annum. -- \$150.00 plus .001873 of gross receipts.

445115. COFFEE AND TEA DEALERS: Must have a Board of Health Permit before license is issued. -- \$150.00 plus .002141 of gross receipts.

493116. COLD STORAGE: Supplying cold storage for hire. -- \$150.00 plus .002285 of gross receipts.

524117. COLLECTING AGENCY: Each person, firm or corporation, other than attorneys at law but including adjusters of commercial accounts, engaged in collecting general accounts shall pay a license at the rate prescribed herein measured by gross receipts from said business during the next preceding year. (Same as agency) -- \$150.00 plus .002807 of gross receipts..

445118. CONFECTIONERS: -- \$150.00 plus .001790 of gross receipts.

238402. CONCRETE CONTRACTOR: Mixed or not, individuals pouring concrete. -- \$300.00 plus .001790 of gross receipts. No Bond required.

446120. COSMETICS: -- \$150.00 plus .002045 of gross receipts.

522122. CREDIT ASSOCIATION: Local, engaged in supplying information or collecting accounts for their own members only. -- \$150.00 plus .002807 of gross receipts

624128 CUSTODIAL (GROUP) HOME: Must be approved by the City Council, Inspection Department and Fire Department. Applicant must have all State, County and Health Department or other agency permits approved prior to beginning operation. Any person providing care, for compensation, to more than one dependent persons (any person who by reason of physical incapacity, mental defect, behavioral disorder or custodial, judicial order) other than his or her own children in his or her own home, providing 24 hour a day, seven day a week care. Applicant further agrees to abide by such reasonable regulations as the City Council may from time to time impose. Applicant further understands that the facility shall be subject to inspection at any time during usual business hours by appropriate agencies of the City, County, and State.

\$250.00: Facility for two to six persons;

\$350.00: Facility for seven to ten persons;

\$450.00: Facility for eleven to fifteen persons,

For all additional persons \$50.00 each per year.

333124. DAIRY MACHINERY: Dealers or agents selling or delivering machinery for handling or processing dairy products. -- \$150.00 plus .001524 of gross receipts.

722125. DANCE HALLS OR NIGHT CLUB (Plus any other sections pertaining to the above): Must be approved by City Council. -- \$250.00 plus .001790 of gross receipts

611126. DANCING SCHOOLS: A persons, firms or corporation engaged in the business or profession of teaching dancing. -- \$600.00

623127A. DAY CARE CENTER- ADULT: Any person providing care for compensation to more than six (6) adults during part of or all of the daylight hours, but less than 24 hours, apart from their own guardians, provided that the license shall be issued only upon presentation of evidence that the premises meet City fire, safety, and health. Must provide copy of State License. Minimum License -- \$575.00. Renewal license fee is .00154 of previous years gross or -- \$575.00 – whichever is highest.

624126B. DAY CARE CENTER, CHILD: Any person providing care for compensations to more than six (6) children, other than his or her own children in his or her own home, during part of, or all of the daylight hours, but less than 24 hours apart from their own parents or guardians (but not including nursery schools or kindergartens, See, Paragraph 318 hereof), provided, that application for license shall be presented to the City Council, with evidence showing that the premises met City fire, safety, and health standards. Application shall further state agreements by the applicant to abide by such reasonable regulations as the City Council and may be renewed thereafter without such prior approval provided satisfactory standards are maintained. Must present copy of State License.

Minimum License -- \$287.50 Renewal license fee is .00154 of previous years gross or -- \$287.50 – whichever is highest.

624126C. DAY CARE HOME, CHILD: Any person providing care for compensation to be more than two (2) but not more than six (6) children other than his or her own children in his or her own home during part of or all of the daylight hours, but less than 24 hours apart from their own parents or guardians (but not including nursery schools or kindergartens, See Section 318 hereof). Provided, that the license shall be issued only upon presentation of evidence that the premises met City Fire safety and health standards. Must present copy of State License -- \$150.00. Renewal license fee is .00154 of previous years gross or \$115.00 – whichever is highest.

454128. DEALERS: In goods or commodities having no place of business in the City, whether carrying stock or not shall pay an annual license of -- \$150.00 plus .002340 of gross receipts.

492129. DELIVERIES: Non-resident jobbers, brokers or wholesalers delivering from orders. Current decal must be displayed on windshield of vehicle entering the City. Also this does not apply to Interstate Commerce. – Schedule M

492130. DELIVERY COMPANIES INCLUDING ARMORED CARS: Schedule M

541131. DENTAL LABORATORIES: -- \$600.00

339132. DENTAL SUPPLIES: -- \$600.00

541133. DENTIST: -- \$600.00 Must Provide Board Certification: Board of Dental Examiners of Alabama

561134. DETECTIVE: For engaging in the business of furnishing agents and carrying on and maintaining what is known as a Detective Agency, for each agency. Must be registered with the Police Department; Must have 10,000.00 surety bond/liability insurance -- \$600.00

812135. DIAPER SERVICE COMPANIES: Persons, firms or corporations operating what is known as Diaper Service. -- \$150.00 plus .002998 of gross receipts.

323137. DIRECTORIES: Each persons, firms or corporation making, compiling, selling, or offering for sales any business directory. -- \$287.50

323138. DIRECTORIES: Telephone. Soliciting ads and Advertising -- \$230.00

212139A. DIRT PITS: Any lot, parcel tract or acreage of land used for the purpose of extracting or excavating dirt, sod, or clay. When other state permits expire, so does the city license. For the purpose of this section the size of each dirt pit shall be the total acreage of the parcel or parcels for which this license is purchased as shown on the map in the Office of the Revenue Commissioner for Mobile Count, Alabama. Must have State Permit. Up to five (5) acres -- \$1200; plus -- \$100.00 for each additional acre or part of an acre plus .002004 of gross receipts.

325139. DISINFECTANTS AND/OR INSECTICIDES: Each person, firm or corporation manufacturing or selling: -- \$150.00 plus .001790 of gross receipts.

541140. DOCTOR: -- \$600.00 Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama

451141. DOMINO TABLES: For dominos in a public place. -- \$50.00

445142. DOUGHNUTS, WHOLESALE/RETAIL: Must have Board of Health Permit. -- \$150.00 plus .003054 of gross receipts.

611143. DRIVING SCHOOL: Each persons, firm or corporation engaged in the business of teaching the operation of motor vehicles of every kind and character others. This license shall not apply to Driving Schools or persons teaching driving in connection with curriculum of any public school. Proof of insurance must be provided. -- \$600.00

446144. DRUG/RX STORE: -- \$150.00 plus .002059 of gross receipts.

812213. DRY CLEANERS: Branch laundries or officers where laundry is received or delivered regardless of whether a part of the work is done there or elsewhere in the City. -- \$150.00 plus .001790 of gross receipts.

453145. DRY GOODS: -- \$150.00 plus .001790 gross receipts.

221146. ELECTRIC LIGHT COMPANIES ETC.: Each person, firm or corporation engage in the business of selling or distributing electrical current, an amount equal to three per cent (3%) of the gross receipts for the business transacted by such person, firm or corporation in the City of Prichard for the preceding year from the sale of electrical current sold or distributed from any point or points in the City of Prichard by such person, firm, or corporation for any purpose whatsoever.

Provision of above paragraph to apply to operation in Police Jurisdiction on basis 1 ½% of said gross receipts.

There is further hereby levied and imposed upon each said person, firm or corporation which sells merchandise or electrical appliances in addition to furnishing electrical current, the same license or privilege tax as is otherwise provided for retail merchants.

238147. ELECTRIC CONTRACTORS: Must have City or State and \$10,000.00 bond on file before license can be issued. -- \$300.00 plus .001668 of gross receipts if selling and installing wares.
Must Provide Board Certification: Alabama Electrical Contractors Board

443148. ELECTRICAL AND/OR GAS APPLIANCES AND/PR SUPPLIES: -- \$150.00 plus .001668 of gross receipts.

453149 ELEVATORS: Branches or agencies for elevator companies, selling or installing hydraulic, steam, electric, or any mode or repairing same, including to the control box. -- \$150.00 plus .001790 of gross receipts.

561150. EMPLOYMENT AGENCY OR BUREAU: -- \$600.00 plus .001826 of gross receipts.

541151. ENGINEERS: Civil, Constructing, Consulting, Designing, Electrical, Industrial, Mechanical, or Mining. -- \$600.00 plus .002896 of gross receipts. Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board

332152. ENGRAVERS: -- \$150.00 plus .002744 of gross receipts.

484153. EXPRESS COMPANIES: Commercially engaged in the City and sending packages from the City to any point in the State and from any point in the State to the City it being the purpose not to tax interstate packages: -- \$345.00.

(See Alabama Code 1923, Section 2158) Commercially engaged in the City and sending packages from the City to any point in the State, and from any point in the State and from the City it being the purpose not to tax interstate packages, where an additional charge is made for delivery of such packages inside the corporate limits of the City. -- \$575.00

561154. EXTERMINATORS: Termites, Ants, Roaches, Insects, and other Pests. -- \$150.00 plus .001790 of gross receipts. Must Provide Board Certification: Department of Agriculture and Industries

453155. FARMING EQUIPMENT AND IMPLEMENTS: -- \$230.00 plus .001790 of gross receipts.

115156. FEED, GRAIN, FLOUR, SEED, BAG ETC. -- \$150.00 plus .002168 of gross receipts.

444157. FERTILIZERS: -- \$150.00 plus .002168 of gross receipts.

453158. FIRE OR WRECK: Sale of merchandise (unless the merchandise is salvage from fire in the City of Prichard), no license to be issued for less than full price of one year. -- \$500.00

238159. FIRE PROOFING BY COATING MATERIAL: With liquid or other substance for the purpose of making the material coated fireproof. -- \$150.00 plus .002628 of gross receipts.

713159A. FIREWORKS: SEASONAL: Must have a \$10,000.00 bond. -- \$250.00 plus .001790 of gross receipts.

445160. FISH AND/OR OYSTER DEALERS: Must have Board of Health Permit -- \$150.00 plus .001790 of gross receipts.

454161. FLEA MARKET: (See ORD. #1634) Each vendor must have a separate license. -- \$150.00 plus .001790 of gross receipts.

238162. FLOORING FINISHING OR SANDING: Refinishing or Polishing. -- \$150.00 plus .002017 of gross receipts.

453163. FLORISTS: May also need Delivery license. \$150.00 plus .002045 of gross receipts.

811164. FOUNDRY OR MACHINE SHOPS OR BOTH: \$150.00 plus .002656 of gross receipts.

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

541165. FREIGHT INSPECTION BUREAU: \$287.50.

484166. FREIGHT TRUCKS: \$86.25 Each Truck.

445167. FROZEN FOODS: Any person, firm, or Association selling frozen foods, fish, fruits, vegetables etc. Must have Board of Health Permit before license can be issued. \$150.00 plus .001790 of gross receipts.

445168. FRUIT RETAIL: Must have Board of Health Permit before license can be issued. \$150.00 plus .001675 of gross receipts.

422169. FRUIT AND PRODUCE DEALERS: Wholesale Must have Board of Health Permit before license can be issued. \$150.00 plus .001524 of gross receipts.

561170. FUMIGATORS: \$150.00 plus .004392 of gross receipts.

442171. FURNITURE: \$150.00 plus .002395 of gross receipts

337172. FURNITURE, MANUFACTURERS: \$650.00 plus .002093 of gross receipts

448173. FURS, SKINS, PELTS: A license for the calendar year is hereby levied and fixed for each person, firm or corporation or association who shall engage in the City of Prichard or its police jurisdiction in the business or dealers in raw or manufactured furs, skins, and pelts, or buying or selling such furs, skins, or pelts. \$287.50 plus .001873 of gross receipts.

Any person, firm, corporation or association liable for the license fixed and prescribed in the preceding paragraph of this ordinance who shall be guilty of a offense against the City of Prichard, and on conviction shall be fined not less than \$50.00, not more than \$500.00 and may also be imprisoned or sentenced to hard labor for not exceeding six months, one or both at the discretion of the Recorder of Judge trying the case.

448174. FURS, SKINS, PELTS: Repairing or storing furs, skins, and pelts and garments made from them, where plant is maintained in the City of Prichard. \$650.00 plus .002093 of gross receipts.

562174A. GARBAGE COLLECTION: Minimum License \$1,000.00
Renewal license fee is .00154 of previous years gross or \$1,000.00 – whichever is highest.

314175. GARMENT MANUFACTURES: \$650.00 plus .002093 of gross receipts.

221176. GAS COMPANIES: Each person, firm or corporation engaged in the business of selling or distributing natural gas and/or liquid petroleum in an amount equal 3% of the gross receipts for the business transacted by such person, firm or corporation in the City of Prichard for the preceding year from the sale of such natural gas and/or liquid petroleum sold or distributed from any point or points in the City of Prichard by such person, firm, and corporation for any purpose whatsoever.

The provision of the above paragraph to be applied to operation in the Police jurisdiction on the basis of one and one half (1 ½) of said gross receipts.

There is hereby levied and imposed upon each person, firm, or corporation which sells merchandise or gas appliances in addition to furnishing manufactured or natural gas, the same license or privilege tax as is otherwise provided on other retail merchants.

447177. GASOLINE RETAIL DEALERS: \$100.00 per pump.

422178. GASOLINE, WHOLESALE DEALERS: .000635 of the gross sales of gasoline for the preceding year.

453179. GAS AND AIR PRODUCTS: Dealers in Oxygen-Acetylene-Compressed air and all other gases except Butane Gas. \$650.00 plus .002093 of gross receipts.

238180. GAS FITTERS: State Card and \$10,000.00 surety bond. \$200.00 plus .001524 of gross receipts if selling and installing wares. Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board

238181. GAS FITTERS: When another license is paid for any other business engaged in or by gas companies. \$115.00 Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

443182. GAS STOVES OR FIXTURES: \$150.00 plus .002010 of gross receipts

452183. GENERAL MERCHANDISE: \$150.00 plus .001590 of gross receipts

453184. GIFT SHOP: \$150.00 plus .001590 of gross receipts

454185. GOING OUT OF BUSINESS SALE: \$200.00

448186. GOLD: Buyers of gold, silver or other precious metals and stones operating as a sub-section of an existing licensed business. \$300.00 plus .002965 of gross receipts.

448186B. GOLD: Itinerant buyer of gold. Must be approved by the City Council. \$545.00

713187. GOLF LINKS: \$150.00 plus .001790 of gross receipts.

422188. GROCERIES WHOLESALE: Must have Board of Health Permit before license can be issued. \$150.00 plus .001524 of gross receipts.

445189. GROCERIES – RETAIL: Must have Board of Health Permit before license can be issued. \$650.00 plus .002093 of gross receipts.

327190. GYPSUM PLANT: \$150.00 plus .001524 of gross receipts

444191. HARDWARE STORE: \$150.00 plus .001790 of gross receipts.

812192. HAT CLEANING AND RENOVATING: \$150.00 plus .001790 of gross receipts.

713193. HEALTH CLUB OR GYMNASIUM: \$150.00 plus .00179 of gross receipts.

4465194. HEARING AID DEVICES: All persons or firms engaged in accepting orders or selling. \$150.00 plus .001873 of gross receipts.

721195. HOTELS OR MOTELS: \$150.00 plus .003883 of gross receipts.

561196. HOUSE CLEANING: \$150.00 plus .002566 of gross receipts.

238197. HOUSE MOVER: \$10,000.00 BOND REQUIRED. \$200.00

238198. HOUSE WRECKER: One who demolishes houses or sells old lumber and brick, etc. \$10,000.00 BOND REQUIRED. \$300.00 plus .002052 of gross receipts.

311199. ICE CREAM MANUFACTURES: Manufactures of stores, of agents or distributors of whether manufactured within the City of Prichard or not. Must have Board of Health Permit before license can be issued. \$650.00 plus .002093 of gross receipts

454200. ICE CREAM PEDDLERS: Must have Board of Health Permit before license can be issued. \$150.00 plus .002040 of gross receipts.

445201. ICE CREAM – RETAIL: Must have Board of Health Permit before license can be issued. \$150.00 plus .002224 of gross receipts.

422202. ICE CREAM – DEALER: Must have Board of Health Permit before license can be issued. \$150.00 plus .002040 of gross receipts.

312203. ICE FACTORIES: Must have Board of Health Permit before license can be issued. \$150.00 plus .002237 of gross receipts.

325204. INSECTICIDES: \$150.00 plus .001790 of gross receipts.

541205. INSULATORS: Insulating ice boxes, building etc. against cold or heat, and where no license for construction work has been obtained. \$150.00 plus .001975 of gross receipts

524206. INSURANCE:

Fire and Marine Insurance. Each person, firm or corporation doing business in the City of Prichard shall pay \$4.00 on each \$100.00 and major fraction thereof of the gross premiums on policies issued for the preceding calendar year on property located in the City of Prichard and Police jurisdiction thereof, less premiums returned by cancellation provided that each person, firm or corporation which has not done business in the City of Prichard shall pay a license of \$100.00 and there shall be an adjustment at the expiration of the year of such license according to the schedule herein before specified. Other insurance: Each person, firm or corporation doing any other kind of business than those specified in subdivision (a)(c) and (f) shall pay \$20.00 and \$1.00 in each \$100.00 and major fraction thereof of gross premium less the premiums returned by cancellation received during the previous year to citizens to the City of Prichard and Police jurisdiction thereof.

Mutual Aid Association: SAME AS FIRE AND MARINE INSURANCE.

Persons, firms, or corporation writing own insurance shall pay same license as other agents or agencies. Provided that this shall not apply to Knights or Pythias, Odd Fellows and such incorporated fraternal orders.

Burial Insurance same rate as Life Insurance.

Automobile, Fire, Theft, or Collision Insurance. SAME RATE AS LIFE INSURANCE.

524207 INSURANCE ADJUSTERS: \$600.00

561196 JANITORIAL SERVICE: \$150.00 plus .002566 of gross receipts.

448208 JEWELRY STORE: \$150.00 plus .002965 of gross receipts.

453209 JUNK DEALER: Handling paper, rags, and other non-metallic materials. \$150.00 plus .001838 of gross receipts.

453210. JUNK COLLECTOR/SHOPS: Purchasing or disposing of old castings and metals of any kind, waste paper, rags, and like materials are hereby declared to be keepers of junk shops and subject to the requirements herein set forth. Junk collectors in truck/wrecker. \$150.00 plus .001838 of gross receipts

531211. LAND, LAND AND DEVELOPMENT, OR REAL ESTATE COMPANIES OR AGENTS: Selling their own property exclusively, whether inside or outside city maintaining an office in the city. \$600.00.

562211A. LANDFILLS: The term landfill as used herein shall refer to any lot, parcel, tract, or acreage of land use for the purpose of disposal, treatment, storage, or processing of solid wastes. Must obtain a permit from the Alabama Department of Environment Management and all other applicable state, federal or local permitting authorities. Minimum license of \$5,750.00 or 0.07805 of annual gross receipts, whichever is higher.

561212. LANDSCAPE GARDENER AND/OR DEALERS IN SHRUBBERY:

Engaged in the business of landscape gardener and/or dealer in or selling shrubbery, fruit trees, flower plants or other plants. \$10,000.00 BOND REQUIRED \$150.00 plus .001790 of gross receipts.

230080. LAND CLEARING SERVICE: \$10,000.00 BOND REQUIRED \$300.00

812213. LAUNDRIES/DRY CLEANERS: Branch laundries or offices where laundry is received or delivered regardless of whether a part of the work is done there or elsewhere in the City. \$150.00 plus .001790 of gross receipts

812214. LAUNDROMAT: AUTOMATIC: \$150.00 plus .004481 of gross receipts Note: If the sale of misc. items with Laundromat, a Merchant Retail License is required. If dry cleaning service is within Laundromat, a Laundries License is required in addition to the above license.

541215. LAWYERS: See Attorney.

422216. LEATHER GOODS: \$150.00 plus .002698 of gross receipts.

812217. LINEN SUPPLY COMPANIES: Furnishing linens, uniforms, jackets, etc. \$150.00 plus .001790 of gross receipts.

445218. LIQUOR-RETAIL – MUST BE APPROVED BY COUNCIL: \$650.00

No license for the sale of liquor shall be transferable from “one person to another” without approval of Council.

In addition to this license there is a 12% TAX on all purchase of liquor from ABC stores. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)

445219. LIQUOR-RETAIL, PRIVATE CLUBS: Any yachting club affiliated with the Southern Yachting Association, any veterans club affiliated with veterans organization, any fraternal and benevolent club affiliated with a national organization may obtain this license for the sale of liquor at retail and shall not be required to purchase any other license for sale of liquor 12% of the amount of all purchases of liquor and/or wines from State ABC Stores during the preceding calendar year or \$50.00 whichever sum is greater. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)

323220. LITHOGRAPHERS: \$150.00 plus .002526 of gross receipts.

811221. LOCKSMITHS-KEY MANUFACTURES: \$150.00 plus .002916 of gross receipts.

721222. LODGING HOUSES: Receiving transients. Must have current Board of Health Permit before license can be issued. \$150.00 plus .003259 of gross receipts.

113223. LOG, TIMBER OR LUMBER MERCHANT: Each dealer engaged in buying, receiving, or otherwise handling or storing logs, timber, cross ties or paper mill wood or logs either for himself or as an agent. \$150.00 plus .002224 of gross receipts

113224.01 LUMBER: Lumber, Manufacturing. SAME AS MANUFACTURERS. As used herein, the term “Lumber Manufacturing” is defined as the operation of a saw mill, concentration yard of planning mill, either actually manufacturing lumber from logs and/or processing it for shipment in wholesale lots. The concentration of unfinished lumber and the processing thereof into finished lumber for shipment in wholesale lots by carload or truckload is recognized as manufacturing and not a wholesale dealer of lumber. Wood treatment to prevent decay. \$150.00 plus .002010 of gross receipts

113224. a) Wholesale Dealers in Lumber. SAME AS WHOLESALERS. As used herein, the term Wholesale Dealer in Lumber is defined as a person, firm, or corporation who buys and sells lumber in wholesale quantities, by carload or truckload, without making deliveries from a yard in the City of Prichard, and who does not operate machinery; such term shall include officer wholesalers, brokers, commission, buyers, and sellers, operating an office in the City, but shall not include manufacturers of lumber who sell their own lumber in wholesale lots and this schedule shall not apply to concentration yards, saw mills, or planning mills paying a license under Paragraph (a) of the schedule. \$150.00 plus .001736 of gross receipts.

113224.02 b) Retail Lumber Dealers or Lumber yards. SAME AS MERCHANTS. As used herein, the term “Retail Lumber Dealer” is defined as a person, firm, or corporation engaged in the business of selling lumber and lumber projects in retail quantities direct to consumers or contractors. \$150.00 plus .001590 of gross receipts.

722225. LUNCH ROOMS OR STANDS: Must have Board of Health Permit before license can be issued. \$150.00 plus .003109 of gross receipts.

332226. MACHINE SHOP OR WIRE WORK. \$150.00 plus .002656 of gross receipts.

532227. MACHINERY AND TOOLS-SMALL-FOR HIRE: To include power lawnmowers. Where this is the principal business. \$150.00 plus .003581 of gross receipts.

532228. MACHINERY-HEAVY –FOR HIRE: Such as tractors, bulldozers, cranes, steam rollers etc. \$150.00 plus .002676 of gross receipts.

339229. MANUFACTURER: Not otherwise specified: The term “Manufacturer” as used herein is to include each person, firm, corporation or association engaged in manufacturer in processing extract or refining etc. \$650.00 plus .002093 of gross receipts.

321230. MANUFACTURERS, MILL WORK: Selling to Wholesalers exclusively. \$650.00 plus .002093 of gross receipts.

332231. MARINE AND INDUSTRIAL METAL WORKING PLANT: Including repair and building of vessels, repair, building and manufacturing of machinery, machines parts and all welding and blacksmith shops, (but not including tin shops that are not required to take out contractor’s license). \$150.00 plus .001866 of gross receipts

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

337232. MATTRESS MANUFACTURER: \$150.00 plus .002080 of gross receipts.
811233. MATTRESS RENOVATORS OR REPAIRER: \$150.00 plus .002107 of gross receipts.
445234. MEATS, FRESH, RETAIL: Must have Board of Health Permit before license can be issued. \$150.00 plus .001524 of gross receipts.
711235. MECHANICAL RIDES: Other than amusement devices operated by depositing a coin in a slot: \$862.50 per week.
446236. MEDICINE FOR MAN OR BEAST: Manufacturers, compounders or sellers of. \$150.00.
524237. MERCANTILE REPORTING AGENCIES: Including persons furnishing credit reports for making collections. \$150.00 plus .002807 of gross receipts.
453238. MERCHANTS- RETAIL: \$150.00 plus .001524 of gross receipts.
422239. MERCHANTS-WHOLESALE: \$150.00 plus .001736 of gross receipts The above licenses are not to include any business, for which a license is specifically required by any other subsection of this schedule and shall apply to cosigned and warehouse stocks, whenever sold or distributed from local warehouse, as well as purchased stock. Merchants selling goods both wholesale and retail are required to report them separately.
492240. MESSENGER SERVICE: Carrying, receiving, or delivering messages within the City of Prichard not to apply to receiving or delivering. \$150.00 plus .002456 of gross receipts
422241. MILK DEALERS: Must have Board of Health Permit before license can be issued. \$150.00 plus .001524 of gross receipts.
314242. MILLS: Not otherwise specified. \$650.00 plus .002093 of gross receipts.
421243. MIMEOGRAPHING, MULTIGRAPHIC, ETC. For engaging in mimeographing, multigraphing or similar kind of business (excluding lithographing and printing) each person, firm, corporation. \$150.00 plus .003554 of gross receipts
713244. MINIATURE GOLF COURSE AND DRIVING RANGES: \$150.00 plus .003658 of gross receipts.
522245. MONEY LENDERS: \$150.00 plus .002868 of gross receipts.
453246. MONUMENTS, TOMBSTONES, STATUARY: Agents or dealers. (a) Retail: \$150.00 plus .002519 of gross receipts. (b) Wholesale: \$150.00 plus .002347 of gross receipts. Selling retail and wholesale are required to report them separately
441247. MOTOR BIKES OR MOTOR SCOOTER: \$150.00 plus .001524 of gross receipts. Must Provide Board Certification: Revenue Department - Regulatory License
441248. MOTOR BOATS: Engines (inboard or outboard), Hulls, Supplies, New or Used. \$150.00 plus .001524 of gross receipts. Must Provide Board Certification: Revenue Department - Regulatory License
441249. MOTORCYCLES AND SUPPLIES: \$150.00 plus .001524 of gross receipts. Must Provide Board Certification: Revenue Department - Regulatory License
713250. MOVING PICTURES: where admission charged \$345.00 plus .003032 of gross receipts.
711251. MUSIC STORES: \$150.00 plus .002395 of gross receipts.
512252. MUSIC STUDIO AND OUTLET: Music studios furnishing music to places of business by wire connections or emote control, for hire, and places receiving music so furnished and charging thereof. \$150.00 plus .003658 of gross receipts.
453253. NAVAL STORES: \$150.00 plus .002628 of gross receipts.
511254. NEWSPAPERS: \$150.00 plus .003464 of gross receipts.
511255. NEWSPAPER: Purporting to be weeklies or monthlies, delivering in the City. \$75.00

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

511256. NEWSSTANDS: Where newspaper and periodicals are sold or where also acting as agency for the distribution of newspaper or periodicals. \$150.00 plus .001901 of gross receipts.

453257. NOTION AND NOVELTIES: \$150.00 plus .002690 of gross receipts.

443258. OFFICE EQUIPMENT, FIXTURES AND/OR SUPPLIES: \$150.00 plus .002244 of gross receipts.

211259. OIL: Dealers in crude of fuel oil, exclusively retail. \$150.00 plus .001590 of gross receipts.

454260. OIL-GREASE: \$150.00 plus .001590 of gross receipts.

212261. OIL REFINERY: \$150.00 plus .001590 of gross receipts.

262262. OPTICIAN: \$150.00 plus .002368 of gross receipts. Must Provide Board Certification: Optometry Board

541263. OPTOMETRIST: \$600.00 plus .001790 of gross receipts. Must Provide Board Certification: Optometry Board

264. ORNAMENTAL IRON, WIRE, AND BRASS INSTALLATION: Including fences, elevator enclosures, window guards, etc. \$150.00 plus .001790 of gross receipts.

445265. OYSTERS: Must have Board of Health Permit before license can be issued. \$150.00 plus .001590 of gross receipts.

311266. PACKING HOUSING COMPANIES: \$550.00 plus .000934 of gross receipts.

238267. PAINTER, PAPER HANGERS, INTERIOR DECORATORS: (Contractors)
\$10,000.00 BOND REQUIRED. \$300.00 plus .001668 of gross receipts of materials supplied, sold or installed.

444268. PAINT, WALL PAPER, ETC.: \$150.00 plus .002270 of gross receipts.

453269. PAPER OR PAPER BAGS: Dealers in, (Wholesale or retail) \$150.00 plus .001790 of gross receipts.

322270. PAPER MILL: \$150.00 plus .001524 of gross receipts.

812271. PARKING LOT OR STORAGE GARAGES: \$150.00 plus .002800 of gross receipts

238272. PAVING CONTRACTOR: \$300.00

And in addition, ¼ of 1% of the cost of the paving work to be done, as shown by the permit of the City and no City permit shall be issued by the City to do any paving work until the City license for same is paid to the City. No paving work shall be performed except as otherwise provided, without a permit to perform such work issued by the License Officer.

After paving work is completed, the Contractor shall report the actual cost of the work done or performed and shall pay the balance of the amount due.

Note: This shall include all persons, firms, or corporations contracting or agreeing for the paving under a stipulation for compensation by way of percentage or commission from the customer, whether maximum limit of costs is or not guaranteed or agreed upon. The amount expended upon each said paving contract or job by the customer or owner shall fix the amount of the license under the schedule written above.

Any amounts paid by paving contractors under the provisions of paragraph (a) of 272 shall produce an equal amount of credit available to such paving contractor for application to the cost license that may be due the City under Subsection 380 of the License Code of the City for the next succeeding year.

The provisions of this section shall not apply for any paving work performed by paving contractors for any government agency of the United States, State of Alabama and the City and County of Mobile, Alabama.

522273. PAWNBROKERS: Sale of any goods, received as pledges and no person who has not taken out license and given bond a herein provided, shall offer by sign, advertisement or other publication goods as pawned or pawnbroker goods. Must have State License. \$575.00 plus .001790 of gross receipts.

454274. PEANUT PEDDLER: Must have current Board of Health Food Handlers Card. \$150.00 plus .001524 of gross receipts.

454275. PEDDLERS: Must have Board of Health Food Handlers Card if food or drink items are being sold. \$150.00 plus .001524 of gross receipts

454275A. ONE DAY	\$50.00
454275B. TWO DAY	\$75.00
454275C. THREE DAY	\$100.00

454276. PEDDLERS, NOT OTHERWISE SPECIFIED: Must have Board of Health Food Handlers Card if Food Handlers Card if food or drink items are being sold. \$150.00 plus .001524 of gross receipts

453277. PET SHOPS: Including the sale of cats, dogs, birds, etc., each person, firm or corporation. \$150.00 plus .002368 of gross receipts

812278. PHOTOGRAPHERS: A studio photographer is hereby defined to be every person, firm or corporation maintaining a studio within the City for the purpose of taking therein, personally or through his or its agents, partners, or employees, photographs of persons at such studio, and every year complete equipment for the taking of photographs, including all finishing processes, whether inside or outside of such place. \$600.00

443279. PHOTOGRAPHIC SUPPLIES: Cameras, and camera accessories, etc. \$150.00 plus .001729 of gross receipts

621280. PHYSICIANS: same as Doctor 541140.

621281. PHYSICIANS AND SURGEONS, SUPPLIES: \$150.00 plus .002017 of gross receipts.

454282. PIANO OR ORGAN: \$150.00 plus .001790 of gross receipts.

811283. PIANO TUNER: \$150.00 plus .001790 of gross receipts.

451284. PISTOLS: \$150.00 plus .002134 of gross receipts.

238285. PLASTERER: Each person, firm, corporation or association doing business as Plasterer Stucco worker or Lather. \$200.00

422286. PLASTICS: Manufactured or processed and retailed or wholesale. \$150.00 plus .002065 of gross receipts.

332287. PLATING: Metal or otherwise, where principal business. \$150.00 plus .002854 of gross receipts.

451288. PLAYING CAAvenu: Wherever sold, per annum or less time. \$150.00 plus .001590 of gross receipts.

238289. PLUMBERS: Must have State Card, City or Prichard Master Plumbers Card or County License. Must have \$10,000.00 BOND. \$300.00 plus .002154 of gross receipts, where materials fixtures and/or merchandise are used or sold.

444290. PLUMBING FIXTURES AND SUPPLIES: \$150.00 plus .002126 of gross receipts

713291. PONY RIDES: \$150.00 plus .001790 of gross receipts

454292. POTTERY OR EARTHENWARE: \$150.00 plus .001790 of gross receipts

445293. POULTRY AND EGGS: Must have Board of Health Permit before license can be issued. (a) Wholesale \$150.00 plus .000980 of gross receipts. (b) Retail \$150.00 plus .001270 of gross receipts.

444294. PREFABRICATED HOUSES: If manufactured, same as merchants; if retailed or wholesales, same as merchant. (a) Wholesale: \$150.00 plus .001590 of gross receipts. (b) Retail: \$150.00 plus .001908 of gross receipts.

323296. PRINTERS: \$150.00 plus .002526 of gross receipts

422399. PRODUCE GROWER: Must have approval from Department of Agriculture. No Fee Charged.

541297. PROFESSIONS AND VOCATIONS: Each person and each member of a firm partnership and every corporation engaged in any practice, vocation or profession. \$600.00 plus .001790 of gross receipts.

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

811298. RADIATORS: \$150.00 plus .002896 of gross receipts

515299. RADIO BROADCASTING: \$150.00 plus .003550 of gross receipts

443300. RADIO AND/OR TELEVISION SALES AND SERVICE: \$150.00 plus .001590 of gross receipts

512301. RADIO BROADCASTING STATIONS: Provided, however, this license shall not apply to that portion of business that may be in interstate or Foreign Commerce, or to business done with the Government of the United States. \$250.00 plus .003005 of gross receipts.

492302. RAILROADS: \$25.00 plus the sum of \$35.00 for each additional 1,000 inhabitants or majority fraction thereof in the City of Prichard in excess of 1,000 inhabitants according to the Federal Census next preceding the year for which the license tax is assessed; provided, however, that the maximum license tax shall not exceed \$2,000.00

531303. REAL ESTATE AGENTS when office is located within the city or police jurisdiction: \$600.00

532304 A. REAL RENTAL PROPERTY: RESIDENTAL UNITS \$150.00 PER UNIT.

532304 B. REAL RENTAL PROPERTY: COMMERCIAL UNITS \$200.00 PER UNIT.

532304 C. COMMERCIAL UNDEVELOPED LAND: \$200.00 – First acre or portion thereof, plus \$50.00 for each additional acre or portion thereof, plus .002093 of gross receipts. Commercial undeveloped land that is divided by any public roadway shall be considered as separate properties for the purpose of this ordinance. Commercial undeveloped land that is divided into separate portions by lease, sale or a privately maintained roadway shall be considered separate properties for the purpose of this ordinance. Commercial undeveloped land that is not available for lease or development, must be posted as unavailable for lease or development and in such case will not be subject to business fees. Such posted land may only be leased upon the Owner declaring the intent to lease by purchasing a business license for the property. Gross receipts must be reported and paid upon renewal.

453304A. RECYCLING PLANT: Engaged in accepting, handling or disposal of municipal waste for the purpose of recycling, processing, composting, treating, or recovering valuable materials from municipal solid waste provided, however, such term shall not mean any person, firm, or other entity engaged in any manner in the handling, disposal, treating, storage or processing of hazardous materials as may be defined by the Alabama Department of Environmental Management, 40 Code of Federal Regulations 261, as may be amended or governmental body or agency. Minimum License of \$1,000.00

811305 REFRIGERATION SERVICE: Repairing or installing refrigerator boxes or show cases etc. \$150.00 plus .002710 of gross receipts

811306. REPAIR SHOPS: For repairing bicycles, guns, and pistols, clocks and watches, old furniture, typewriters. (where no typewriters dealers license is paid), automatic sprinklers and sprinklers systems (provided that persons, firms, or corporation taking out the license shall be subject to the same rules and regulations as govern plumbers), refrigerators, radio and televisions, altering clothing (including suits, pants, etc), stoves, washing machines, repairing or sharpening lawn mowers, small electric appliances of all types (such as irons, portable fans, waffle irons, or other small appliances) repairing or sharpening saws of any and all types, and for repair shops not otherwise specified. \$150.00 plus .002916 of gross receipts

623307. REST, CONVALESCENT AND/OR NURSING HOMES: Must have a State License \$17,250.00. All other provisions of Ordinance # 1967 not affected by ordinance #2047 shall remain in full force and effect. Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators

722308. RESTAURANTS, CAFES, LUNCH AND SANDWICH STANDS: Must have Board of Health Permit before license can be issued. \$150.00 plus .003109 of gross receipts

454309. RETAIL SALES: The term retail sale or sale at retail wherever used in any section or subsection of this code is defined as any and all sales not covered by the term wholesale as defined in this code. \$150.00 plus .001790 of gross receipts

333310. ROAD AND FARM EQUIPMENT AND/OR MACHINERY: Each person, firm or corporation dealing in an carrying of heavy road and farm equipment and/or machinery. \$230.00 plus .001694 of gross receipts

454311. ROLLING STORES: Persons, firms, or corporation operating what is known as Rolling Stores shall pay for each motor store using the street per annum. Must have current Board of Health Permit and vehicle must be inspected.

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

\$150.00 plus .002024 of gross receipts

324312. ROOFING MATERIAL MANUFACTURING PLANT: \$650.00 plus .002093 of gross receipts.

339313. RUBBER STAMPS OR STENCILS: Each manufacturer or dealer in rubber stamps or agents thereof.
\$150.00 plus .002154 of gross receipts

336314. SAIL MAKERS:(awnings) \$150.00 plus .002566 of gross receipts

453315. SALVAGING MERCHANDISE: \$150.00 plus .001790 of gross receipts

238316. SAND BLASTING: Cleaning building by \$150.00 plus .002422 of gross receipts

321317. SAW MILLS: \$650.00 plus .002093 of gross receipts.

611318. SCHOOLS: (This license shall not apply to schools operated by the State, County and City or to Public Schools.)
\$500.00

453319. SEEDS: \$150.00 plus .001790 of gross receipts

562320. SEPTIC TANKS: Building, Cleaning Installing \$300.00 plus .001790 of gross receipts.

453321. SERVICES: Not otherwise specified when not in conflict with any other section of this code, each person, firm, or corporation operating or performing such service shall pay the license specified for whatever licensed service is most similar from a competitive standpoint. \$150.00 plus .001790 of gross receipts

453322. SEWING MACHINES: \$150.00 plus .001590 of gross receipts

453323. SHOES AND BOOTS: \$150.00 plus .001790 of gross receipts

713324. SHOOTING GALLERIES: Or contrivances of like nature \$150.00 plus .001790 of gross receipts

522325. SHORTS LOANS/RAPID REFUND AGENTS: \$150.00 plus .001790 of gross receipts

713326. SIDE SHOWS: Or exhibitions or painting, pictures, freaks, curiosities, museum of anatomy, etc. in connection therewith per week. Must be approved by the City Council \$826.50 per week.

238327. SIDEWALK CONSTRUCTION: No persons or persons, firms associations or corporations shall be permitted to lay cement sidewalks in the City of Prichard without first obtaining a permit from the Inspection Department before permits are issued. This includes contractors putting down cement sidewalks and curbing. \$150.00 plus .002161 of gross receipts.

487328. SIGHTSEEING VEHICLES: Must provide proof of insurance \$150.00 plus .002491 of gross receipts

238329. SIGN COMPANY: Repairing, erecting, sign repairing and show card writing, Must have a \$10,000.00 Bond. Not required for poster, billboard, neon, electrical sign or decorative painting. \$150.00 plus .002456 of gross receipts

453330. SILVERWARE: \$150.00 plus .002965 of gross receipts

713331. SKATING RANK: \$150.00 plus .003658 of gross receipts

445332. SODA FOUNTAINS: Must have Board of Health Permit before license can be issued. \$150.00 plus .003109 of gross receipts

445333. SODA WATER: Must have Board of Health Permit before license can be issued. \$150.00 plus .001590 of gross receipts

454400. SPECIAL EVENTS: Commerical promoted special events (Rodeo, wrestling, Boat show, Car show, concerts, etc)

454400A. One Day \$250.00

454400B. Two Day \$350.00

454400C. Three to Seven Days \$500.00

339334. STAGE SCENERY: Manufacturing of to include curtains, drops, drapes, floats, etc. \$150.00 plus .002484 of gross receipts

454335. STATIONERY: \$150.00 plus .002340 of gross receipts

493336. STORAGE OF GOODS OR MERCHANDISE: whether in transit or otherwise on value on merchandise stored therein. \$150.00 plus .002814 of gross receipts.

443337. STORE FIXTURES: \$150.00 plus .002340 of gross receipts

711338. STREETS FAIRS: Or Carnival Shows-each street fair and are subject to Police Regulations Must have approval of City Council. \$826.50 per week.

312339. TABLE WINE-RETAIL: Must have approval of the City Council and have ABC license. \$400.00

312340. TABLE WINE-WHOLESALE: Must have approval of the City Council and have ABC license. \$287.50

812341. TAILORS: \$150.00 plus .002382 of gross receipts

812342. TATTOOING: \$575.00 plus .003911 of gross receipts.

541343. TAX EXPERTS OR ADJUSTMENT BUREAUS: Each person, firm, or corporation engaging in the business of undertaking, or advertises to undertake the adjustment of taxes and the making of income tax reports or giving assistance in making income tax reports or other reports required by various governmental agencies. This license shall not apply to auditors, accountants, or bookkeepers, who pay under the Professional Schedule. \$600.00

485344. TAXI CABS: Operated from a garage or office upon telephone call Must be approved by the City Council and have proof of insurance. \$150.00 each taxi cab

485345. TAXI CABS DRIVERS: Must provide current driver's license and proof of insurance. \$15.00

517346. TELEGRAPH COMPANIES: \$375.00

517346A. TELEMARKETING: \$150.00 plus .002368 of gross receipts.

517347 TELEPHONES COMPANIES: Exchange License \$1,100.00 plus sum of \$60.00 for each additional 1,00 inhabitants or majority fraction thereof in the City of Prichard in excess of 20,000 inhabitants according to the Federal Census next preceding the year for which the license tax is assessed: Long Distance - \$278.00, plus the sum of \$15.00 for each additional 1,100 inhabitants or majority fraction thereof in the City of Prichard in excess of 20,000 inhabitants according to the Federal Census next preceding the year for which the license tax is assessed.

515348. TELEVISION BROADCASTING STATION: Provided however, this license shall not apply to that portion of the business that may be in Interstate or Foreign Commerce or to business done with the Government of the United States. \$500.00

511349. TELEPHONE DIRECTORIES: Soliciting ads and advertising. \$345.00

561350. TERMITES: Eradication or extermination of termites; or fumigation. \$150.00 plus .004392 of gross receipts. Must Provide Board Certification: Department of Agriculture and Industries

541351. TESTING LABORATORIES: Whether laboratory is maintained in City or not. \$345.00

713352. THEATERS: \$300.00 plus .002710 of gross receipts.

711353. THEATRICAL: Musical or other similar exhibitions. \$150.00 plus .004310 of gross receipts.

238354. TILE DEALERS OR LAYERS: \$150.00 plus .002323 of gross receipts.

332355. TIN SHOPS: Persons operating tin shops and doing no contracting for tin or sheet metal work of any description, and who are not required to take out contractor's license. \$150.00 plus .002176 of gross receipts.

453356. TOBACCO SALES: Cigar stores and stands In all forms, including cigars and cigarettes. \$150.00 plus .002087 of gross receipts

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

721357. TOURISTS COURTS, HOMES, MOTELS, ETC. \$150.00 plus .003883 of gross receipts

451358. TOY DEALERS: Whether seasonal or not. \$150.00 plus .002429 of gross receipts.

451359. TRADING STAMPS, COUPONS: \$150.00 plus .002456 of gross receipts.

811360. TRAILERS, AUTOMOBILE, HOUSE OR TRUCK: Each person, firm, or corporation engaged in the business of buying or selling trailers, either new or second-hand tires or accessories, and/or operating a shop for the care and service of trailers. \$150.00 plus .001590 of gross receipts. Must Provide Board Certification: Revenue Department - Regulatory License

484361. TRAILERS, AUTOMOBILE: Luggage or Freight-For-Hire. \$150.00 plus .001866 of gross receipts.

721362. TRAILER COURT: Mobile Home Park \$150.00 plus .003514 of gross receipts.

484363 TRANSFER COMPANIES: \$150.00 plus .001975 of gross receipts.

562364.01 TRASH COMPANIES: \$952.00 plus .001590 of gross receipts.

562403. TRASH CONTAINER: \$150.00 plus .001590 of gross receipts.

561365. TRAVEL BUREAU: \$150.00 plus .002608 of gross receipts.

561366. TRAVEL AGENCIES: (Same as Travel Bureau) \$150.00 plus .002608 of gross receipts.

561367. TREE PRUNING AND TREE SURGERY: \$300.00

484368. TRUCKS – HAULING FREIGHT: \$86.25 Each Truck.

484369. TRUCK DEPOT: Motor propelled common carriers or motor propelled contract carriers or contract or contracted carriers maintaining depots, stations, or terminal facilities in the City of Prichard. For each such carrier maintaining a depot, station, or terminal facility as above period based on the average number of motor vehicle trucks handled serviced, kept loaded or unloaded per day herein for each truck. \$28.75
(In view of Title 37, Section 746, Amended Title 48, Section 301 (31) of the Alabama Code of 1940, no such carrier should be required to pay a license tax for any year in excess of \$300.00)

484370. TRUCKS: For Hire-Hauling Garbage \$57.50 plus .002196 of gross receipts.

453371. TRUNKS AND/OR LUGGAGE: \$150.00 plus .001873 of gross receipt.

325372. TURPENTINE REDUCTION PLANT: \$150.00 plus .001915 of gross receipts.

812374. UNDERTAKER/FUNERAL HOME: (a) \$150.00 plus .004303 of gross receipts. (b) And in addition, where caskets, shrouds, or other merchandise-retail license shall also be purchased, based upon the gross receipts of such merchandise. \$150.00 plus .001524 of gross receipts. Must Provide Board Certification: Board of Funeral Services

812213. UNIFORM SERVICE: \$150.00 plus .001790 of gross receipts.

453375. UNITED STATES GOVERNMENTS SURPLUS GOODS: \$150.00 plus .002024 of gross receipts.

811376A. UPHOLSTERER: OF FURNITURE: \$150.00 plus .002896 of gross receipts.

811376B. UPHOLSTERER: OF AUTOMOBILES: And in addition thereto, where materials supplies, and/or merchandise are used or sold. \$150.00 plus .002896 of gross receipts.

221378. UTILITY COMPANY: 3% OF GROSS.

453379. VAULTS: \$150.00 plus .002347 of gross receipts.

492380 VEHICLES: Motor carrying goods or merchandise and/or dirt, clay, sand, soil or other building material for hire or reward. \$86.25 plus .002676 of gross receipts.

Businesses with a gross receipts exceeding \$1,000,000: use the regression table unless otherwise indicated.

454381A VENDING MACHINES: Machine operated that is dispensing merchandise such as matches, gum candy, postage stamps, cigarettes, popcorn, peanuts, or other articles, electric pianos or other music or for looking at pictures soft drinks, weighing machines etc, each per annum A license of \$15.00 for each. Plus .001524 of gross receipts and in addition thereto the owner or operator of such machines shall pay a license on all his over-all business.

454381B.: VENDING MACHINES-PEANUT: For each machine vending only peanuts, peanut butter, sandwiches, and/or peanut products a license of \$1.00 for each machine operated and in addition thereto the owner of such machine shall pay a license on his gross annual business according to the same schedule as Merchants Retails. \$1.00 plus .002024 of gross receipts in addition thereto the owner or operator of such machines shall pay a license on all his over-all business.

454381C. JUKE BOX: Operated by five cent pieces or any coins of larger denomination and operating a music machine of any kind \$40.00 each.

321382. VENEERING PLANTS: Manufacturing of veneer and plywood products: \$650.00 plus .000908 of gross receipts.

337383. VENETIAN BLINDS: Manufactures and sale of. \$150.00 plus .002017 of gross receipts.

541384. VETERINARIANS: \$600.00 plus .001790 of gross receipts. Must Provide Board Certification: Alabama Veterinary Medical Examiners Board

493385. WAREHOUSE: \$150.00 plus .002814 of gross receipts.

561386. WATCHMEN/SECURITY SERVICE: \$600.00. Must have \$10,000 surety bond; must be registered with the Prichard Police Department.

221387. WATER COMPANY: Serving Households in the City of Police Jurisdiction 3% of gross.

445388. WATER DEALERS: Including sale of water to vessels or water craft. \$150.00 plus .002141 of gross receipts.

422389. WATERMELON GARDEN: \$150.00 plus .001590 of gross receipts.

332390. WELDING: \$150.00 plus .003054 of gross receipts.

238391. WELL DIGGERS: \$150.00 plus .002965 of gross receipts.

422392. WHOLESALE MEATS: Must have a Board of Health Permit before license can be issued. \$150.00 plus .001524 of gross receipts.

422393. WHOLESALE COMPANY: The term wholesale sale, wherever used in any section or subsection of this code is defined as a sale by wholesalers to licensed retail merchants jobbers dealers or other wholesalers for resale or to industrial plants, manufacturers, contractors, licensed, businesses and governmental bodies and does not include a sale by wholesalers to users or consumers. Minimum license: \$150.00 plus .001524 of gross receipts.

711394. WILD WEST SHOWS: Or exhibitions of like character. Must be approved by the City Council. \$750.00 per week.

561395. WINDOW AND/OR HOUSE CLEANING: Each person, firm or corporation engaged publicly in the business of cleaning plat glass windows and/or house cleaning. \$150.00 plus .001524 of gross receipts.

444396. WOOD DEALERS: \$150.00 plus .001524 of gross receipts

321397. WOODWORKING MANUFACTURERS: \$650.00 plus .001524 of gross receipts

484398. WRECKERS: For each truck or motor vehicle used for the purpose of carrying, hauling or towing wrecked or damaged automobiles or other vehicles along or upon the streets in the City of Prichard.

Must prove proof of insurance before license can be issued.

Must be approved by Prichard Chief of Police before license can be issued.

\$115.00 per Wrecker

Schedule "G" - Utilities

[Businesses with a gross receipts exceeding \\$1,000,000: use the regression table unless otherwise indicated.](#)

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

Schedule "H" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	75.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

Schedule "L" - 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 M -- 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).