

**City of Riverside (9625)**  
**Business License Fee Schedule**  
including General Information/FAQs



**Thank you for doing business in  
the City of Riverside.**

All businesses operating in the city limits or police jurisdiction of the City of Riverside 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 [bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com).
- To remit payment by form: Complete the Business License Application located [here](#). 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 RDS, Business License Department, P.O. Box 830900, Birmingham, AL 35283-0900. Be sure to enclose any required certifications with your payment.

**Click on the following (or scroll to the bottom of the document) to see more information on the following topics:**

- ✚ [Calculation](#)
- ✚ [Certification](#)
- ✚ [Gross Receipts, Definition of](#)
- ✚ [Location Specific, Definition](#)
- ✚ [New Business Information](#)
- ✚ [Police Jurisdiction \(PJ\), Definition and Rate of](#)
- ✚ [Penalty and Interest, Rate of](#)
- ✚ [Posting of License](#)
- ✚ [Transfer of License information](#)
- ✚ [Type of License](#)
- ✚ [Zoning](#)

**File online:**

<https://rds.bizlicenseonline.com/>

• Free • Fast • Secure • Step-by-Step•

**Important facts to know when  
completing your business license:**

**License Due Date:** Renew annually on January 1<sup>st</sup>.

**License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.

**License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

**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. For more details, click on "Gross Receipts" in the gray box to the left.
- 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.

**Customer Service**



Toll Free Phone: 800.556.7274  
Toll Free Fax: 844.528.6529  
Se habla español.



Email: [bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com)  
Website: [www.revds.com](http://www.revds.com)



Remit to address:  
RDS-Business License Department  
PO Box 830900  
Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
541211.01	Gross	ACCOUNTANT – INDIVIDUAL LICENSE Must Provide Board Certification: Public Accountancy Board	A
541211.00	Gross	ACCOUNTANT – FIRM LICENSE Must Provide Board Certification: Public Accountancy Board	A
235991.00	Gross	ACOUSTICAL CONTRACTOR ITINERANT	T
235420.00	Gross	ACOUSTICAL CONTRACTOR LOCAL	E
551110.00	Gross	ADVERTISING FIRM	B
511199.00	Gross	ADVERTISING MEDIA	B
525990.00	Units	AGENT OR AGENCY	R
111998.00	Gross	AGRICULTURE	F
235991.01	Gross	AIR CONDITIONING CONTRACTOR ITINERANT Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	T
235110.00	Gross	AIR CONDITIONING CONTRACTOR LOCAL Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
481111.00	Gross	AIRLINE TICKET OFFICE	B
561439.00	Gross	ALARM & SECURITY SYSTEMS Must Provide Board Certification: Alabama Electronic Security Board of Licensure	C
312141.00	Flat	ALCOHOL – ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
331528.00	Gross	ALUMINUM PLANT	C
621910.00	Gross	AMBULANCE COMPANY Must Provide Board Certification: Alabama EMSP Licensure	D
621910.01	Gross	AMBULANCE SERVICE Must Provide Board Certification: Alabama EMSP Licensure	D
910003.00	Units	AMUSEMENT DEVICES – NUMBER OF	P
713990.00	Gross	AMUSEMENT FIRM OR COMPANY	B
551110.01	Gross	ANALYST	B
561439.01	Gross	ANSWERING SERVICE	C
422990.00	Gross	APPAREL WHOLESALE	E
335211.00	Gross	APPLIANCE MANUFACTURER	C
811412.00	Gross	APPLIANCE REPAIR	D
443112.00	Gross	APPLIANCE STORE	B
713990.01	Gross	ARCADES	B
541310.00	Gross	ARCHITECT – FIRM LICENSE Must Provide Board Certification: Architects Registration Board	A

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
541310.01	Gross	ARCHITECT – INDIVIDUAL LICENSE Must Provide Board Certification: Architects Registration Board	A
561439.02	Gross	ARMORED CAR SERVICES	C
711219.00	Gross	ART CENTER	B
711219.01	Gross	ART GALLERY	B
453998.00	Gross	ART STORE	B
453998.01	Gross	ART SUPPLIES	B
324199.00	Gross	ASPHALT MANUFACTURING	C
324199.01	Gross	ASPHALT PLANT	C
623110.00	Gross	ASSISTED CARE FACILITY	C
623110.01	Gross	ASSISTED LIVING FACILITY	C
541110.00	Gross	ATTORNEY – FIRM LICENSE Must Provide Board Certification: Alabama State Bar	A
541110.01	Gross	ATTORNEY – INDIVIDUAL LICENSE Must Provide Board Certification: Alabama State Bar	A
441310.00	Gross	AUTOMOBILE ACCESSORIES	C
441311.00	Gross	AUTOMOBILE NEW CAR DEALER Must Provide Board Certification: Revenue Department - Regulatory License	D
811118.00	Gross	AUTOMOBILE PAINTING	C
441310.01	Gross	AUTOMOBILE PARTS	C
532490.00	Gross	AUTOMOBILE RENTAL	C
811118.01	Gross	AUTOMOBILE REPAIR	C
441310.02	Gross	AUTOMOBILE TIRE DEALER	C
441311.01	Gross	AUTOMOBILE USED CAR DEALER Must Provide Board Certification: Revenue Department - Regulatory License	D
812199.00	Gross	BAIL BONDS	B
114119.00	Gross	BAIT SHOP	E
521111.00	State Law	BANK – ATM LOCATION	U
521111.01	State Law	BANK – BRANCH OFFICE	U
521110.00	State Law	BANK – MAIN OFFICE	U
722410.00	Gross	BAR Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
812199.01	Gross	BARBER Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
483212.00	Gross	BARGE COMPANY	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
483212.01	Gross	BARGE SERVICES	B
235430.00	Gross	BATHROOM TILE MAN	E
335211.01	Gross	BATTERY PLANT	C
812199.02	Gross	BEAUTICIAN Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
812199.03	Gross	BEAUTY PARLOR Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
721191.00	Gross	BED & BREAKFAST	D
337129.00	Gross	BED MANUFACTURING	C
312121.00	Flat	BEER – ON/OFF PREMISE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312122.00	Flat	BEER – OFF PREMISE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312132.00	Flat	BEER & WINE WHOLESALER Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
422990.01	Gross	BEVERAGE WHOLESALER	E
713990.02	Gross	BILLIARD PARLOR	B
910002.00	Units	BILLIARD TABLES – INDIVIDUAL TABLE FEE	O
721310.00	Gross	BOARDING HOUSE	E
441310.03	Gross	BOAT DEALER	C
336112.00	Gross	BOAT MANUFACTURER	D
441310.04	Gross	BOAT PARTS	C
811118.02	Gross	BODY SHOP – AUTOMOTIVE	C
323112.00	Gross	BOOK PRINTING	D
451120.00	Gross	BOOK STORE – NEW	B
453310.00	Gross	BOOK STORE - USED BOOKS	F
541990.00	Gross	BOOKKEEPING & TAX SERVICE	A
312100.00	Gross	BOTTLED WATER COMPANY	E
713990.03	Gross	BOWLING ALLEY	B
713990.04	Gross	BOWLING CENTER	B
312100.01	Gross	BREWERY Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	E

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
235430.01	Gross	BRICK MASON	E
327331.00	Gross	BRICK PLANT	C
513100.00	Gross	BROADCASTING COMPANY – RADIO	B
513100.01	Gross	BROADCASTING COMPANY – TELEVISION	B
523999.00	Gross	BROKERAGE FIRM OR AGENCY	A
485320.00	Units	BUGGY RIDES	J
444130.00	Gross	BUILDING MATERIALS	C
910004.00	Units	BUS – INDIVIDUAL EQUIPMENT FEE	Q
485113.00	Gross	BUS SERVICE	B
485114.00	State Law	BUS TERMINAL STATE LAW	
611699.00	Gross	BUSINESS SCHOOL	D
221310.00	Gross	BUTANE GAS DEALER	G
337129.01	Gross	CABINET MANUFACTURER	C
513330.00		CABLE COMPANY as set forth in the City Code of Ordinances § 70-50 to pay “an annual franchisee fee in an amount equal to four percent of basic cable revenues. The franchise fee shall be in lieu of any and all taxes now or hereafter imposed. For each year, grantee shall deliver the payment to city on or before July 15 of the current year and January 31 of the following year.”	§ 70-50
235991.02	Gross	CABLE INSTALLERS	T
722110.00	Gross	CAFÉ Must Provide Board Certification: Department of Health Permit	D
722110.01	Gross	CAFETERIA Must Provide Board Certification: Department of Health Permit	D
313112.00	Gross	CANVAS COMPANY	E
235991.03	Gross	CARPENTER - ITINERANT	T
235510.00	Gross	CARPENTER – LOCAL	E
235991.04	Gross	CARPENTRY CONTRACTOR – ITINERANT	T
235510.01	Gross	CARPENTRY CONTRACTOR – LOCAL	E
235520.00	Gross	CARPET INSTALLATION	E
313112.01	Gross	CARPET MILL	E
444130.01	Gross	CARPET SALES	C
811118.03	Gross	CARWASH	C
722410.01	Gross	CATERER & CATERING Must Provide Board Certification: Department of Health Permit	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
114119.01	Gross	CATFISH PONDS	E
114119.02	Gross	CATFISH SALES	E
112990.00	Gross	CATTLE RANCH	F
327331.02	Gross	CEMENT BLOCK PLANT	C
327331.01	Gross	CEMENT PLANT	C
812199.04	Gross	CEMETERY	B
327331.03	Gross	CERAMIC MANUFACTURING	C
481111.01	Gross	CHARTER SERVICE AIRPLANE	B
481111.02	Gross	CHARTER SERVICE BUS	B
481111.03	Gross	CHARTER SERVICE COMPANIES	B
481111.04	Gross	CHARTER SERVICE SIGHTSEEING	B
325998.00	Gross	CHEMICAL PLANT	C
112990.01	Gross	CHICKEN FARM	F
325999.00	Gross	CHILDREN CLOTHES MANUFACTURER	D
621310.00	Gross	CHIROPRACTOR – FIRM LICENSE Must Provide Board Certification: Chiropractic Examiners Board	A
621310.01	Gross	CHIROPRACTOR – INDIVIDUAL LICENSE Must Provide Board Certification: Chiropractic Examiners Board	A
334419.00	Gross	CIRCUIT BOARD MANUFACTURER	C
812199.05	Flat	CLAIRVOYANT	M
327331.04	Gross	CLASS MANUFACTURER	C
561720.00	Gross	CLEANING COMPANY	F
561720.01	Gross	CLEANING SERVICE	F
448190.00	Gross	CLOTHING STORE – CHILDREN	B
448190.01	Gross	CLOTHING STORE – INFANT	B
448190.02	Gross	CLOTHING STORE – MEN	B
448190.03	Gross	CLOTHING STORE – SHOES	B
448190.04	Gross	CLOTHING STORE – WOMEN	B
722410.02	Gross	CLUB	B
324199.02	Gross	COAL MANUFACTURER	C
493110.00	Gross	COLD STORAGE FACILITY	F

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
541921.00	Gross	COMMERCIAL PHOTOGRAPHER	A
523999.01	Gross	COMMODITY BROKER	A
334419.01	Gross	COMPUTER MANUFACTURER	C
334419.02	Gross	COMPUTER PERIPHERAL MANUFACTURING	C
541511.00	Gross	COMPUTER PROGRAMMER – FIRM LICENSE	A
541511.01	Gross	COMPUTER PROGRAMMER – IND. LICENSE	A
811219.00	Gross	COMPUTER REPAIR SERVICES	B
611699.01	Gross	COMPUTER SCHOOL	D
443112.01	Gross	COMPUTER STORE	B
235991.05	Gross	CONCRETE CONTRACTOR – ITINERANT	T
235710.00	Gross	CONCRETE CONTRACTOR – LOCAL	E
453310.01	Gross	CONSIGNMENT STORE	F
532490.01	Gross	CONSTRUCTION EQUIP. RENTING/LEASING	C
999111.00	Gross	CONSULTANT OR CONSULTANTS	C
235991.06	Gross	CONTRACTOR – ACOUSTICAL - ITINERANT	T
235420.01	Gross	CONTRACTOR – ACOUSTICAL – LOCAL	E
235991.07	Gross	CONTRACTOR – AIR COND.– ITINERANT Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	T
235110.01	Gross	CONTRACTOR – AIR CONDITIONING – LOCAL Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
235991.08	Gross	CONTRACTOR – CARPENTER – ITINERANT	T
235510.02	Gross	CONTRACTOR – CARPENTER – LOCAL	E
235991.09	Gross	CONTRACTOR – CARPENTRY – ITINERANT	T
235510.03	Gross	CONTRACTOR – CARPENTRY – LOCAL	E
235991.010	Gross	CONTRACTOR – CONCRETE – ITINERANT	T
235710.01	Gross	CONTRACTOR – CONCRETE – LOCAL	E
235991.011	Gross	CONTRACTOR – DEMOLITION – ITINERANT	T
235940.00	Gross	CONTRACTOR – DEMOLITION – LOCAL	E
235991.012	Gross	CONTRACTOR – DRYWALL – ITINERANT	T
235420.02	Gross	CONTRACTOR – DRYWALL – LOCAL	E



Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
235991.013	Gross	CONTRACTOR – ELECTRICAL – ITINERANT Must Provide Board Certification: Alabama Electrical Contractors Board	T
235310.00	Gross	CONTRACTOR – ELECTRICAL – LOCAL Must Provide Board Certification: Alabama Electrical Contractors Board	E
235991.014	Gross	CONTRACTOR – EXCAVATION – ITINERANT	T
235930.00	Gross	CONTRACTOR – EXCAVATION – LOCAL	E
235991.015	Gross	CONTRACTOR – FLOORS – ITINERANT	T
238990.00	Gross	CONTRACTOR – FENCE – LOCAL	E
238990.01	Gross	CONTRACTOR – FENCE – ITINERANT	T
235520.01	Gross	CONTRACTOR – FLOORS – LOCAL	E
233320.00	Gross	CONTRACTOR – GENERAL – LOCAL Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
233321.00	Gross	CONTRACTOR – GENERAL -ITINERANT Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	T
235991.016	Gross	CONTRACTOR – GLASS – ITINERANT	T
235920.00	Gross	CONTRACTOR – GLASS – LOCAL	E
234991.00	Gross	CONTRACTOR – HEAVY – ITINERANT Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	T
234990.00	Gross	CONTRACTOR – HEAVY – LOCAL Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
235991.017	Gross	CONTRACTOR – INSULATION – ITINERANT	T
235420.03	Gross	CONTRACTOR – INSULATION – LOCAL	E
235991.018	Gross	CONTRACTOR – IRRIGATION – ITINERANT	T
235810.00	Gross	CONTRACTOR – IRRIGATION – LOCAL	E
235991.019	Gross	CONTRACTOR – MASONRY - ITINERANT	T
235410.00	Gross	CONTRACTOR – MASONRY – LOCAL	E
235991.020	Gross	CONTRACTOR – PAVING – ITINERANT	T
235990.00	Gross	CONTRACTOR – PAVING – LOCAL	E
235991.021	Gross	CONTRACTOR – ROOFING – ITINERANT	T
235610.00	Gross	CONTRACTOR – ROOFING – LOCAL	E
235991.022	Gross	CONTRACTOR – SHEET METAL – ITINERANT	T
235610.01	Gross	CONTRACTOR – SHEET METAL – LOCAL	E
235991.023	Gross	CONTRACTOR – SHEETROCK – ITINERANT	T



Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
235420.04	Gross	CONTRACTOR – SHEETROCK – LOCAL	E
235991.024	Gross	CONTRACTOR – SIDING – ITINERANT	T
235610.02	Gross	CONTRACTOR – SIDING – LOCAL	E
235991.025	Gross	CONTRACTOR – SITE DEVELOP – ITINERANT	T
235930.01	Gross	CONTRACTOR – SITE DEVELOPMENT – LOCAL	E
235991.026	Gross	CONTRACTOR – STEEL ERECTION – ITINERANT	T
235910.00	Gross	CONTRACTOR – STEEL ERECTION – LOCAL	E
235991.027	Gross	CONTRACTOR – STONE – ITINERANT	T
235410.01	Gross	CONTRACTOR – STONE – LOCAL	E
235991.028	Gross	CONTRACTOR – WELL DRILLING – ITINERANT	T
235810.01	Gross	CONTRACTOR – WELL DRILLING – LOCAL	E
235991.029	Gross	CONTRACTOR – WRECKING – ITINERANT	T
235940.01	Gross	CONTRACTOR – WRECKING – LOCAL	E
623312.00	Gross	CONVALESCENT CENTER	D
445120.00	Gross	CONVENIENCE STORE	F
331528.01	Gross	COPPER MANUFACTURING	C
115114.00	Gross	COTTON GIN	F
624229.00	Gross	COUNSELING CENTER OR SERVICES	E
492210.00	Gross	COURIER SERVICE	C
492210.01	Gross	COURIER SERVICE & MESSENGER SERVICE	C
492210.02	Gross	COURIER SERVICE FOR LOCAL DELIVERY	C
522390.00	Gross	CREDIT AGENCY OR COMPANY	B
111998.01	Gross	CROP PRODUCTION	F
314129.00	Gross	CURTAIN MANUFACTURER	E
112990.02	Gross	DAIRY	F
422990.02	Gross	DAIRY WHOLESALER	E
711219.02	Gross	DANCE CENTER	B
711219.03	Gross	DANCE HALL	B
711219.04	Gross	DANCE SCHOOL	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
623110.02	Gross	DAY CARE FACILITY	C
999111.01	Gross	DELIVERY - BUSINESS LOCATED INSIDE CITY LIMITS IF GROSS RECEIPTS EXCEED \$75,000 CALL RDS	V
999111.99	Gross	DELIVERY - BUSINESS LOCATED OUTSIDE CITY LIMITS IF GROSS RECEIPTS EXCEED \$75,000 CALL RDS	V
235991.030	Gross	DEMOLITION CONTRACTOR – ITINERANT	T
235940.02	Gross	DEMOLITION CONTRACTOR – LOCAL	E
621200.00	Gross	DENTIST – FIRM LICENSE Must Provide Board Certification: Board of Dental Examiners of Alabama	A
621200.01	Gross	DENTIST – INDIVIDUAL LICENSE Must Provide Board Certification: Board of Dental Examiners of Alabama	A
452110.00	Gross	DEPARTMENT STORE	C
484230.00	State Law	DEPOT OR TERMINAL STATE LAW	
561439.03	Gross	DETECTIVE OR INVESTIGATOR	C
812199.06	Gross	DIET CENTER	B
812199.07	Gross	DIET PROGRAM	B
722211.00	Gross	DINER	D
454390.00	Gross	DIRECT SALES	D
493110.01	Gross	DISTRIBUTION CENTER	F
621111.00	Gross	DOCTOR – FIRM LICENSE Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
621111.01	Gross	DOCTOR – INDIVIDUAL LICENSE Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
213112.00	Gross	DRILLING SUPPLIES	C
721191.01	Gross	DRINKING ESTABLISHMENT (Must also purchase 312121, 312131, 312141) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	D
512131.00	Gross	DRIVE IN THEATRE	A
611699.02	Gross	DRIVING SCHOOL	D
446199.00	Gross	DRUG STORE	C
812199.08	Gross	DRYCLEANERS	B
235991.031	Gross	DRYWALL CONTRACTOR - ITINERANT	T
235420.05	Gross	DRYWALL CONTRACTOR – LOCAL	E
611699.03	Gross	EDUCATIONAL SERVICES	D
623312.01	Gross	ELDERLY CARE FACILITY	D

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
221122.00	Gross	ELECTRIC COMPANY UTILITIES	G
235991.032	Gross	ELECTRICAL CONTRACTOR – ITINERANT Must Provide Board Certification: Alabama Electrical Contractors Board	T
235310.02	Gross	ELECTRICAL CONTRACTOR – LOCAL Must Provide Board Certification: Alabama Electrical Contractors Board	E
335211.02	Gross	ELECTRICAL PRODUCTS MANUFACTURER	C
235310.01	Gross	ELECTRICIAN Must Provide Board Certification: Alabama Electrical Contractors Board	E
334419.03	Gross	ELECTRONICS MANUFACTURER	C
443112.02	Gross	ELECTRONICS STORE	B
561439.04	Gross	EMPLOYMENT OFFICE	C
561439.05	Gross	EMPLOYMENT SERVICE	C
333990.00	Gross	ENGINE MANUFACTURER	C
541330.00	Gross	ENGINEER – FIRM LICENSE Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
541330.01	Gross	ENGINEER – INDIVIDUAL LICENSE Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
421990.00	Gross	EQUIPMENT WHOLESALER	E
235991.033	Gross	EXCAVATION CONTRACTOR – ITINERANT	T
235930.02	Gross	EXCAVATION CONTRACTOR – LOCAL	E
561710.00	Gross	EXTERMINATING COMPANY Must Provide Board Certification: Department of Agriculture and Industries	E
313112.02	Gross	FABRIC MILL OR PLANT	E
333990.01	Gross	FARM EQUIPMENT MANUFACTURER	C
111998.02	Gross	FEED STORE	F
325998.01	Gross	FERTILIZER PLANT	C
326291.00	Gross	FILM MANUFACTURING PLANT	D
525990.01	Gross	FINANCIAL AGENT OR AGENCIES	A
114119.03	Gross	FISH CAMP	E
114119.04	Gross	FISHING SUPPLIES	E
713990.05	Gross	FITNESS CENTERS	B
453310.02	Gross	FLEA MARKET	F
442290.00	Gross	FLOOR COVERING STORE	C
235991.034	Gross	FLOORING CONTRACTOR – ITINERANT	T

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
235520.02	Gross	FLOORING CONTRACTOR – LOCAL	E
453998.02	Gross	FLORIST	B
722320.00	Gross	FOOD CART	C
316993.00	Gross	FOOTWEAR MANUFACTURER	D
113110.00	Gross	FORESTRY	D
812990.00	Flat	FORTUNE TELLER	M
331528.02	Gross	FOUNDRY	C
811118.04	Gross	FOUR WHEELER REPAIR	C
235510.04	Gross	FRAMER/HOUSE	E
481111.05	Gross	FREIGHT OFFICE	B
111998.03	Gross	FRUIT GROWER	F
812199.09	Gross	FUNERAL PARLORS Must Provide Board Certification: Board of Funeral Services	B
337129.02	Gross	FURNITURE MANUFACTURER	C
442290.01	Gross	FURNITURE STORE	C
421990.01	Gross	FURNITURE WHOLESALER	E
221210.00	Gross	GAS COMPANY UTILITIES	G
221310.01	Gross	GAS DEALER FOR BUTANE	G
212112.00	Gross	GAS WELL SUPPLIES	C
447110.00	Gross	GASOLINE RETAIL LICENSE CODE	E
422720.00	Gross	GASOLINE WHOLESALE DISTRIBUTOR	F
233321.01	Gross	GENERAL CONTRACTOR – ITINERANT Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	T
233320.01	Gross	GENERAL CONTRACTOR – LOCAL Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
622110.00	Units	GENERAL HOSPITAL	S
452110.01	Gross	GENERAL MERCHANDISE SALES	C
453998.03	Gross	GIFT SHOP	B
453998.04	Gross	GIFT STORE	B
235991.035	Gross	GLASS CONTRACTOR – ITINERANT	T
235920.01	Gross	GLASS CONTRACTOR – LOCAL	E

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
999111.02	Gross	GOING OUT OF BUSINESS LICENSE	F
713990.06	Gross	GOLF CLUB	B
713990.07	Gross	GOLF COURSE	B
445120.01	Gross	GROCERY STORE	F
422990.03	Gross	GROCERY WHOLESALER	E
561439.06	Gross	GUARD SERVICES	C
451120.01	Gross	GUN SALES	B
713990.08	Gross	GYMNASIUM	B
812199.010	Gross	HAIR CUT	B
812199.011	Gross	HAIR STYLIST	B
316993.01	Gross	HANDBAG MANUFACTURER	D
323112.01	Gross	HANDBILL PRINTING	D
444130.02	Gross	HARDWARE STORE	C
421990.02	Gross	HEADSTONES & MONUMENTS	E
621498.00	Gross	HEALTH & ALLIED SERVICES	B
621498.01	Gross	HEALTH & OUTPATIENT SERVICE	C
713990.09	Gross	HEALTH CLUB	C
452110.02	Gross	HEALTH FOOD STORE	C
812199.012	Gross	HEARING AID SALES	B
235110.02	Gross	HEATING & AIR CONTRACTOR Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
234991.01	Gross	HEAVY CONSTRUCTION – ITINERANT Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	T
234990.01	Gross	HEAVY CONSTRUCTION – LOCAL Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
621491.00	Gross	HMO LOCATIONS	B
451120.02	Gross	HOBBY SHOP	B
451120.03	Gross	HOBBY STORE	B
442290.02	Gross	HOME FURNISHINGS	C
561439.07	Gross	HOME SECURITY SYSTEMS	C
315999.00	Gross	HOSIERY MANUFACTURER	D

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
622110.01	Units	HOSPITAL	S
721110.00	Gross	HOTEL	C
561720.02	Gross	HOUSE CLEANING – EXTERNAL SERVICES	F
561720.03	Gross	HOUSE CLEANING – MAID SERVICES	F
235510.05	Gross	HOUSE FRAMER	E
235990.01	Gross	HOUSE MOVER	E
235210.00	Gross	HOUSE PAINTER	E
337129.03	Gross	HOUSEHOLD FURNITURE MFG	C
493110.02	Gross	HOUSEHOLD STORAGE FACILITY	F
114119.05	Gross	HUNTING CAMP	E
114119.06	Gross	HUNTING SUPPLIES	E
235991.36	Gross	HVAC CONTRACTOR – ITINERANT Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	T
235110.03	Gross	HVAC CONTRACTOR – LOCAL Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
333990.02	Gross	HVAC EQUIPMENT MANUFACTURER	C
333990.03	Gross	INDUSTRIAL MACHINE MANUFACTURER	C
721191.02	Gross	INN – AS IN HOTEL OR MOTEL	D
235991.037	Gross	INSULATION CONTRACTOR – ITINERANT	T
235420.06	Gross	INSULATION CONTRACTOR – LOCAL	E
561439.08	Gross	INSURANCE ADJUSTERS	C
524292.00	Units	INSURANCE AGENT OFFICE LOCATION	R
524128.00	State Law	INSURANCE OTHER COVERAGE STATE LAW	
524126.00	State Law	INSURANCE FIRE COVERAGE STATE LAW	
541990.01	Gross	INTERIOR DECORATOR	A
561439.09	Gross	INVESTIGATOR OR DETECTIVE	C
525990.02	Gross	INVESTMENT AGENT OR AGENTS	A
523999.02	Gross	INVESTMENT BROKERAGE	A
331528.03	Gross	IRON MILL OR MANUFACTURING	C
235991.038	Gross	IRRIGATION CONTRACTOR - ITINERANT	T

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
235810.02	Gross	IRRIGATION CONTRACTOR – LOCAL	E
561720.04	Gross	JANITORIAL FIRM	F
561720.05	Gross	JANITORIAL SERVICE	F
561720.06	Gross	JANITORIAL SUPPLY COMPANY	F
448190.05	Gross	JEWELRY STORE	B
453310.03	Gross	JUNK SALES	F
453310.04	Gross	JUNK STORE	F
337129.04	Gross	KITCHEN FURNITURE MANUFACTURER	C
561720.07	Gross	LANDSCAPE SERVICE	F
812199.013	Gross	LAUNDRY – COIN OPERATED	B
812199.014	Gross	LAUNDRY – LINEN SERVICE	B
561720.08	Gross	LAWN & YARD MOWING	F
811412.01	Gross	LAWN MOWER REPAIR	D
541110.02	Gross	LAWYER – FIRM LICENSE Must Provide Board Certification: Alabama State Bar	A
541110.03	Gross	LAWYER – INDIVIDUAL LICENSE Must Provide Board Certification: Alabama State Bar	A
316993.02	Gross	LEATHER GOODS MANUFACTURER	D
531190.00	Gross	LESSORS OF OTHER REAL ESTATE PROPERTY	C
531110.00	Gross	LESSORS OF RESIDENTIAL BUILDINGS & DWELLINGS	W
335211.03	Gross	LIGHTING PRODUCTS MANUFACTURER	C
327331.05	Gross	LIME MANUFACTURER	C
910004.01	Units	LIMOUSINE EQUIPMENT FEE	J
485320.01	Gross	LIMOUSINE SERVICE	C
314129.01	Gross	LINEN MANUFACTURER	E
312141.01	Flat	LIQUOR Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
323112.02	Gross	LITHOGRAPHIC PRINTING	D
492210.03	Gross	LOCAL COURIER SERVICE	C
492210.04	Gross	LOCAL DELIVERY	C
484122.00	Gross	LOCAL MOVING & STORAGE	C
561439.10	Gross	LOCKSMITHS	C



Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
113110.01	Gross	LODGING	D
484122.01	Gross	LONG DISTANCE TRANSPORTATION	C
722410.03	Gross	LOUNGE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
316993.03	Gross	LUGGAGE MANUFACTURER	D
551110.02	Gross	LUMBER MANAGEMENT & SALES	B
722211.01	Gross	LUNCHROOM Must Provide Board Certification: Department of Health Permit	D
332999.00	Gross	MACHINE SHOP	D
333990.04	Gross	MACHINERY MANUFACTURER	C
421990.03	Gross	MACHINERY WHOLESALER	E
561720.09	Gross	MAID SERVICE & CLEANING	F
454390.01	Gross	MAIL ORDER SALES	D
551110.03	Units	MANAGEMENT COMPANY	R
551110.04	Units	MANAGEMENT OFFICES	R
551110.05	Units	MANAGEMENT SERVICES	R
812199.015	Gross	MANICURE & PEDICURE	B
339999.00	Gross	MANUFACTURER NOT ELSEWHERE CLASSIFIED	B
713990.010	Gross	MARINAS	B
235991.039	Gross	MASONRY CONTRACTOR – ITINERANT	T
235410.02	Gross	MASONRY CONTRACTOR – LOCAL	E
812199.016	Gross	MASSAGE PARLOR	B
812199.017	Gross	MASSAGE THERAPIST	B
311991.00	Gross	MEAT PACKING PLANT	F
311991.01	Gross	MEAT PROCESSING PLANT	F
621491.01	Gross	MEDICAL CENTERS	B
337129.05	Gross	MEDICAL MANUFACTURING	C
621491.02	Gross	MEDICAL SERVICES – OUTPATIENT	B
315999.01	Gross	MENS CLOTHING MANUFACTURER	D
332999.01	Gross	METAL FABRICATION SHOP	D
331528.04	Gross	METAL MANUFACTURING PLANT	C

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
321999.00	Gross	MILLWORK MANUFACTURER	F
713990.011	Gross	MINIATURE GOLD	B
339999.01	Gross	MISC MANUFACTURING PLANTS	D
314129.02	Gross	MISC TEXTILE MANUFACTURER	E
722320.01	Gross	MOBILE FOOD CART Must Provide Board Certification: Department of Health Permit	C
453998.05	Gross	MOBILE HOME DEALERS	B
336112.01	Gross	MOBILE HOME MANUFACTURERS	D
235990.02	Gross	MOBILE HOME SERVICES	D
812199.018	Gross	MONEY LENDERS	B
421990.04	Gross	MONUMENTS & HEADSTONES	E
524292.01	Gross	MORTGAGE COMPANY	B
524292.02	Gross	MORTGAGE LENDER	B
524292.03	Gross	MORTGAGE TITLE COMPANY	B
721110.01	Gross	MOTEL	C
336112.02	Gross	MOTOR HOME MANUFACTURER	D
441310.05	Gross	MOTORCYCLE PARTS	C
532230.00	Gross	MOVIE RENTAL	D
512131.01	Gross	MOVIE THEATRE	A
484122.03	Gross	MOVING & STORAGE	C
484122.02	Gross	MOVING COMPANY	C
712190.00	Gross	MUSEUMS	C
711219.05	Gross	MUSIC CENTER	B
812199.019	Gross	NAILS	B
211111.00	Gross	NATURAL GAS	C
441311.02	Gross	NEW CAR DEALER Must Provide Board Certification: Revenue Department - Regulatory License	D
441311.03	Gross	NEW TRUCK DEALER Must Provide Board Certification: Revenue Department - Regulatory License	D
452110.03	Gross	NEWS STAND	C
511199.01	Gross	NEWSPAPER PUBLISHER	B
722410.04	Gross	NIGHT CLUB	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
453998.06	Gross	NOVELTY SALES	B
453998.07	Gross	NOVELTY STORE	B
623110.03	Gross	NURSERY & DAY CARE	C
111998.04	Gross	NURSERY & GARDEN	F
623312.02	Gross	NURSING HOME Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D
337129.06	Gross	OFFICE FURNITURE MANUFACTURER	C
910005.00	Units	OFFICE LOCATION ONLY LICENSE	R
324199.03	Gross	OIL & GREASE	C
212112.01	Gross	OIL WELL SUPPLIES	B
211111.01	Gross	OIL WELLS	B
446199.01	Gross	OPTICIAN RETAIL CENTER	C
621320.00	Gross	OPTOMETRIST – FIRM LICENSE Must Provide Board Certification: Optometry Board	A
621320.01	Gross	OPTOMETRIST – INDIVIDUAL LICENSE Must Provide Board Certification: Optometry Board	A
332999.02	Gross	ORNAMENTAL IRON SHOP	D
621498.02	Gross	OUTPATIENT CARE CENTERS – ALL TYPES	C
445310.00	Gross	PACKAGE STORE (Must also purchase 312122, 312131, 312141) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	D
325998.02	Gross	PAINT MANUFACTURER	C
235210.01	Gross	PAINTER	E
235991.040	Gross	PAINTING CONTRACTOR – ITINERANT	T
235210.02	Gross	PAINTING CONTRACTOR – LOCAL	E
812990.01	Flat	PALM READER	M
322229.01	Gross	PAPER CONVERTED PRODUCTS MFG	E
322229.00	Gross	PAPER MILL	E
422990.04	Gross	PAPER PRODUCTS WHOLESALER	B
812199.020	Gross	PARKING LOT	C
441310.06	Gross	PARTS STORE	C
722320.02	Gross	PARTY CATERER	C
235991.041	Gross	PAVING CONTRACTOR – ITINERANT	T

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
235990.03	Gross	PAVING CONTRACTOR – LOCAL	E
324199.04	Gross	PAVING PRODUCTS MANUFACTURER	C
522298.00	Gross	PAWN SHOP	A
454392.00	Gross	PEDDLERS LICENSE – ITINERANT	T
454391.00	Units	PEDDLERS LICENSE – LOCAL	I
812199.021	Gross	PERSONAL SERVICES	B
493110.03	Gross	PERSONAL STORAGE FACILITIES	F
561710.01	Gross	PEST CONTROL COMPANY Must Provide Board Certification: Department of Agriculture and Industries	E
325998.03	Gross	PESTICIDE PLANT	C
446199.02	Gross	PET GROOMING	C
453998.08	Gross	PET STORE	B
541921.01	Gross	PHOTOGRAPHER SERVICES	A
541921.02	Gross	PHOTOGRAPHER STUDIO	A
621111.02	Gross	PHYSICIAN – FIRM LICENSE Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
621111.03	Gross	PHYSICIAN – INDIVIDUAL LICENSE Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
541990.02	Gross	PHYSICIAN SUPPLIES	A
541990.03	Gross	PIANO TUNER	A
512131.02	Gross	PICTURE SHOW	A
451120.04	Gross	PISTOLS & FIREARMS	B
326291.01	Gross	PLASTIC PLANT	D
235991.042	Gross	PLUMBING CONTRACTOR ITINERANT Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	T
235110.04	Gross	PLUMBING CONTRACTOR – LOCAL Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
713990.012	Gross	POOL HALL	B
910002.01	Units	POOL HALL – INDIVIDUAL TABLE FEE	O
561720.010	Gross	POOL SERVICES	F
541921.03	Gross	PORTRAIT PHOTOGRAPHER	A
327331.06	Gross	POTTERY	C

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
112990.03	Gross	POULTRY	F
221122.01	Gross	POWER COMPANY UTILITIES	G
336112.03	Gross	PREFABRICATED MOBILE HOMES	D
561720.011	Gross	PRESSURE WASHING – INDIVIDUAL OR FIRM	F
323112.03	Gross	PRINTING	D
511199.02	Gross	PRINTING COMPANY	B
454392.01	Gross	PRODUCE & FRUIT DEALERS – ITINERANT	T
454391.01	Units	PRODUCE & FRUIT DEALERS – LOCAL	I
541990.04	Gross	PROFESSIONAL SERVICES N.E.C.	A
622110.02	Gross	PSYCHIATRIC HOSPITAL	C
541990.05	Gross	PUBLIC RELATIONS	A
511199.03	Gross	PUBLISHING COMPANY	B
322229.02	Gross	PULP MILL	E
713990.013	Gross	PUTT PUTT GOLF	B
323112.04	Gross	QUICK PRINTING	D
811118.05	Gross	RADIATOR REPAIR	C
513100.02	Gross	RADIO STATION	B
482110.00	State Law	RAILROADS STATE LAW	
112990.04	Gross	RAISING CHICKENS	F
112990.05	Gross	RANCHING	F
531390.00	Gross	REAL ESTATE AGENT	B
531390.01	Gross	REAL ESTATE APPRAISERS	B
531390.02	Gross	REAL ESTATE BROKER	B
531390.03	Gross	REAL ESTATE OFFICE	B
512131.03	Gross	RECORDING STUDIO	A
621498.03	Gross	RECOVERY OR REHABILITATION CENTER	C
532490.03	Gross	RECREATIONAL VEHICLE RENTAL	C
235991.043	Gross	REFRIGERATION SERVICES CO.– ITINERANT	T
235990.04	Gross	REFRIGERATION SERVICES COMPANY – LOCAL	E

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
621490.00	Gross	REHABILITATION OR RECOVERY CENTER	C
532490.04	Gross	RENT OR LEASE AUTOMOBILE	C
532490.05	Gross	RENT OR LEASE RV'S	C
532490.06	Gross	RENT OR LEASE TANGIBLE PROPERTY	C
532490.07	Gross	RENT OR LEASE TRAILERS	C
532490.08	Gross	RENT OR LEASE TRUCKS	C
811412.02	Gross	REPAIR SERVICES NOT CLASSIFIED	D
325998.04	Gross	RESIN PLANT	C
623312.03	Gross	REST HOME	D
722110.02	Gross	RESTAURANT Must Provide Board Certification: Department of Health Permit	D
235610.03	Gross	ROOFER	E
235991.044	Gross	ROOFING CONTRACTOR – ITINERANT	T
235610.04	Gross	ROOFING CONTRACTOR – LOCAL	E
324199.05	Gross	ROOFING PRODUCTS MANUFACTURER	C
721310.01	Gross	ROOMING HOUSE	E
326291.02	Gross	RUBBER BELTS, HOSES, PIPES	D
326291.03	Gross	RUBBER PRODUCTS MANUFACTURER	D
314129.03	Gross	RUG MANUFACTURER	E
721214.00	Gross	RV PARK	E
532490.02	Gross	RV RENTAL	C
235990.05	Gross	SANDBLASTING SERVICE	E
514190.00	Gross	SATELLITE DISH DEALERS	A
521111.02	State Law	SAVINGS & LOAN ATM OR BRANCH	U
521111.03	State Law	SAVINGS & LOAN BRANCH	U
521110.01	State Law	SAVINGS & LOAN MAIN OFFICE	U
811412.03	Gross	SAW SHARPENING	D
321999.01	Gross	SAWMILL	F
611699.04	Gross	SCHOOLS NOT ELSEWHERE CLASSIFIED	D
323112.05	Gross	SCREEN PRINTING	D

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
561439.12	Gross	SECRETARIAL FIRM	C
561439.13	Gross	SECRETARIAL SERVICE	C
523999.03	Gross	SECURITIES BROKER	A
561439.11	Gross	SECURITY & ALARM COMPANY Must Provide Board Certification: Alabama Electronic Security Board of Licensure	C
111998.05	Gross	SEED STORE	F
562998.00	Gross	SEPTIC TANK SERVICES	F
221310.02	Gross	SEWER UTILITIES	G
112990.06	Gross	SHEEP FARM	F
235610.05	Gross	SHEET METAL CONTRACTOR – LOCAL	E
235991.045	Gross	SHEET METAL CONTRACTOR –ITINERANT	T
235991.046	Gross	SHEETROCK CONTRACTOR – ITINERANT	T
235420.07	Gross	SHEETROCK CONTRACTOR - LOCAL	E
235420.08	Gross	SHEETROCK MAN	E
336112.04	Gross	SHIP BUILDER	D
481111.06	Gross	SHIPPING OFFICE	B
316993.04	Gross	SHOE MANUFACTURER	D
811412.04	Gross	SHOE REPAIR	D
448190.06	Gross	SHOE STORE	B
326291.04	Gross	SHRINK WRAP MANUFACTURER	D
235610.06	Gross	SIDING COMPANY	E
235991.047	Gross	SIDING CONTRACTOR – ITINERANT	T
235610.07	Gross	SIDING CONTRACTOR – LOCAL	E
487990.00	Gross	SIGHTSEEING SERVICE BY AIR	A
487990.01	Gross	SIGHTSEEING SERVICE BY LAND	A
487990.02	Gross	SIGHTSEEING SERVICE BY SPECIAL TRANS	A
487990.03	Gross	SIGHTSEEING SERVICE BY WATER	A
235990.06	Gross	SIGN PAINTER	D
235990.07	Gross	SIGN PAINTING	D
235991.048	Gross	SITE DEVELOP CONTRACTOR – ITINERANT	T



Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
235930.03	Gross	SITE DEVELOPMENT CONTRACTOR – LOCAL	E
335211.04	Gross	SMALL APPLIANCE MANUFACTURER	C
811412.05	Gross	SMALL APPLIANCE REPAIR	D
722211.02	Gross	SNACK BAR Must Provide Board Certification: Department of Health Permit	D
325998.05	Gross	SOAP MANUFACTURER	C
624229.01	Gross	SOCIAL ASSISTANCE CENTERS – ALL TYPES	E
312100.02	Gross	SOFT DRINK COMPANY	E
312100.03	Gross	SOFT DRINK DISTRIBUTOR	E
511199.04	Gross	SOFTWARE DEVELOPER	B
511199.05	Gross	SOFTWARE SALES	B
454392.02	Gross	SOLICITORS PERMIT	T
512131.04	Gross	SOUND STUDIO	A
622110.03	Gross	SPECIAL CARE HOSPITAL	C
711310.00		SPECIAL EVENTS AND/OR ACTIVITIES	L
711219.08	Gross	SPORT PROMOTERS	B
451120.05	Gross	SPORTING GOOD STORE	B
711219.06	Gross	SPORTS AGENTS	B
711219.07	Gross	SPORTS CENTERS	B
711219.09	Gross	SPORTS TEAMS	B
611699.05	Gross	SPORTS TRAINING SCHOOL	D
323112.06	Gross	STATIONARY & PRINTING	D
235991.049	Gross	STEEL ERECTION CONTRACTOR – ITINERANT	T
235910.01	Gross	STEEL ERECTION CONTRACTOR – LOCAL	E
235991.050	Gross	STONE CONTRACTOR – ITINERANT	T
235410.03	Gross	STONE CONTRACTOR – LOCAL	E
493110.04	Gross	STORAGE FACILITY - COLD	F
493110.05	Gross	STORAGE FACILITY – COMMERCIAL	F
493110.06	Gross	STORAGE FACILITY – DISTRIBUTION CENTER	F
493110.08	Gross	STORAGE FACILITY – PERSONAL STORAGE	F

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
493110.07	Gross	STORAGE FACILITY – REFRIGERATED	F
622110.04	Gross	SUBSTANCE ABUSE CENTER	C
452110.04	Gross	SUPER CENTER RETAILER	C
452110.05	Gross	SUPER STORE RETAILER	C
621111.04	Gross	SURGEON – FIRM LICENSE Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
621111.05	Gross	SURGEON – INDIVIDUAL LICENSE Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
622110.05	Gross	SURGICAL CENTERS	C
541360.00	Gross	SURVEYOR – FIRM LICENSE Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
541360.01	Gross	SURVEYOR – INDIVIDUAL LICENSE Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
812199.022	Gross	TANNING BEDS	B
812199.023	Gross	TANNING SALON	B
812199.024	Gross	TATTOO PARLOR	B
541990.06	Gross	TAX & BOOKKEEPING SERVICE	A
485320.02	Gross	TAXI CAB COMPANY	C
910004.02	Units	TAXI CABS	J
513322.00		TELEPHONE CELLULAR, WIRELESS, PAGING	K
513310.00	State Law	TELEPHONE LOCAL	K
513320.00	State Law	TELEPHONE LONG DISTANCE	K
513330.01		TELEPHONE RESELLERS OF SERVICE	K
811219.01	Gross	TELEVISION REPAIR	B
513100.03	Gross	TELEVISION STATION	B
561439.14	Gross	TEMPORARY HELP/EMPLOYMENT	C
561710.02	Gross	TERMITE & PEST CONTROL Must Provide Board Certification: Department of Agriculture and Industries	E
313112.03	Gross	TEXTILE PLANT OR MILL	E
512131.05	Gross	THEATRE OR THEATRES	A
327331.07	Gross	TILE MANUFACTURER	C
113110.02	Gross	TIMBER MANAGEMENT	D

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
113110.03	Gross	TIMBER SALES	D
113110.04	Gross	TIMBER TRACK OPERATIONS	D
326291.05	Gross	TIRE MANUFACTURING	D
561439.15	Gross	TITLE COMPANY	C
522298.01	Gross	TITLE PAWN LOCATION	A
721214.01	Gross	TOURIST PARK	E
451120.06	Gross	TOY STORE	B
336112.05	Gross	TRAILER MANUFACTURER	D
721214.02	Gross	TRAILER PARK	E
532490.09	Gross	TRAILER RENTAL	C
611699.06	Gross	TRAINING FACILITIES	D
611699.07	Gross	TRAINING SCHOOLS	D
562998.01	Gross	TRASH COLLECTION	F
910004.03	Units	TRASH COLLECTION EQUIPMENT FEE	Q
561439.18	Gross	TRAVEL AGENT	C
561439.16	Gross	TRAVEL COMPANY	E
721214.03	Gross	TRAVEL PARK	C
561439.017	Gross	TRAVEL SERVICE	C
999111.03	Gross	TREE PRUNING	C
999111.04	Gross	TREE SERVICE	C
811118.06	Gross	TRUCK MAINTENANCE	C
336112.06	Gross	TRUCK MANUFACTURER	D
532490.10	Gross	TRUCK RENTAL	C
811118.07	Gross	TRUCK REPAIR	C
484230.01	State Law	TRUCKING TERMINAL OR DEPOT STATE LAW	
321999.02	Gross	TRUSS MANUFACTURING	F
812199.25	Gross	UNDERTAKER Must Provide Board Certification: Board of Funeral Services	B
999111.05	Flat	USE OF STREETS LICENSE	\$125.00
441311.04	Gross	USED CAR LOT Must Provide Board Certification: Revenue Department - Regulatory License	D

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
453310.05	Gross	USED MERCHANDISE SALES	F
441311.05	Gross	USED TRUCK SALES Must Provide Board Certification: Revenue Department - Regulatory License	D
221122.02	Gross	UTILITIES – ELECTRIC COMPANY	G
221210.01	Gross	UTILITIES – GAS COMPANY	G
811219.02	Gross	VCR REPAIR	B
421990.05	Gross	VEHICLE WHOLESALER	E
910001.00	Units	VENDING MACHINES – NUMBER OF MACHINES	N
454390.02	Gross	VENDING MACHINES SALES	D
541940.00	Gross	VETERINARIAN – FIRM LICENSE Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
541490.00	Gross	VETERINARIAN – INDIVIDUAL LICENSE Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
334419.04	Gross	VIDEO EQUIPMENT MANUFACTURER	C
532230.01	Gross	VIDEO RENTAL	D
811219.03	Gross	VIDEO REPAIR	B
532230.02	Gross	VIDEO STORE	D
235210.03	Gross	WALL PAPER CONTRACTOR	E
493110.09	Units	WAREHOUSE & WAREHOUSING	S
910004.04	Gross	WASTE MANAGEMENT SERVICE EQUIP. FEE	F
562998.02	Gross	WASTE MANAGEMENT SERVICES	F
999111.06	Gross	WATCHMAN SERVICE	C
483212.02	Gross	WATER TRANSPORTATION COMPANY	B
812199.026	Gross	WEIGHT LOSS CENTER	B
235991.51	Gross	WELL DRILLING CONTRACTOR – ITINERANT	T
235810.03	Gross	WELL DRILLING CONTRACTOR – LOCAL	E
422720.01	Gross	WHOLESALE GASOLINE DISTRIBUTOR	F
421990.06	Gross	WHOLESALE TRADE – DURABLE GOODS	E
422990.05	Gross	WHOLESALE TRADE – NON-DURABLE GOODS	E
312132.01	Flat	WINE & BEER Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312131.00	Flat	WINE-ON/OFF PREMISE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC	H

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
		Board)	
312131.01	Flat	WINE-OFF PREMISE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312100.04	Gross	WINERY Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	E
331528.05	Gross	WIRE EXTRUDER OR MANUFACTURER	C
315999.03	Gross	WOMEN'S ACCESSORIES MANUFACTURER	D
315999.02	Gross	WOMENS CLOTHES MANUFACTURER	D
321999.03	Gross	WOOD MANUFACTURING PLANT	F
321999.04	Gross	WOOD PRESERVING	F
999222.00	Gross	WRECKER COMPANY	B
999111.07	Units	WRECKER COMPANY EQUIPMENT FEE	Q
235991.052	Gross	WRECKING CONTRACTOR - ITINERANT	T
235940.03	Gross	WRECKING CONTRACTOR – LOCAL	E

## Calculation Information

### Schedule "A" – If gross receipts are:

More Than	but	Less than		
0		99,999	125	
100,000		199,999	300 + 2.41 per M in excess of	100,000
200,000		299,999	541 + 2.05 per M in excess of	200,000
300,000		399,999	746 + 1.94 per M in excess of	300,000
400,000		499,999	940 + 1.89 per M in excess of	400,000
500,000		599,999	1,129 + 1.84 per M in excess of	500,000
600,000		699,999	1,313 + 1.80 per M in excess of	600,000
700,000		799,999	1,492 + 1.75 per M in excess of	700,000
800,000		899,999	1,668 + 1.70 per M in excess of	800,000
900,000		999,999	1,838 + 1.66 per M in excess of	900,000
1,000,000	1,099,999		2,004 + 1.61 per M in excess of	1,000,000
1,100,000	1,199,999		2,165 + 1.56 per M in excess of	1,100,000
1,200,000	1,299,999		2,321 + 1.52 per M in excess of	1,200,000
1,300,000	1,399,999		2,473 + 1.47 per M in excess of	1,300,000
1,400,000	1,499,999		2,620 + 1.42 per M in excess of	1,400,000
1,500,000	1,999,999		2,762 + 1.40 per M in excess of	1,500,000
2,000,000	2,499,999		3,462 + 1.38 per M in excess of	2,000,000
2,500,000	2,999,999		4,152 + 1.35 per M in excess of	2,500,000
3,000,000	3,499,999		4,827 + 1.31 per M in excess of	3,000,000
3,500,000	3,999,999		5,482 + 1.26 per M in excess of	3,500,000
4,000,000	4,999,999		6,112 + 1.21 per M in excess of	4,000,000
5,000,000	5,999,999		7,322 + 1.17 per M in excess of	5,000,000
6,000,000	7,999,999		8,492 + 1.12 per M in excess of	6,000,000
8,000,000	10,999,999		10,732 + 1.07 per M in excess of	8,000,000
11,000,000	13,999,999		13,942 + 1.03 per M in excess of	11,000,000
14,000,000	57,999,999		17,032 + .98 per M in excess of	14,000,000
58,000,000	91,999,999		60,152 + .89 per M in excess of	58,000,000
92,000,000	Over 92MM		90,412 + .70 per M in excess of	92,000,000

**Schedule "B" – If gross receipts are:**

More Than	but	Less than			
0		99,999	125		
100,000		199,999	259	+2.05 per M in excess of	100,000
200,000		299,999	464	+1.76 per M in excess of	200,000
300,000		399,999	640	+1.66 per M in excess of	300,000
400,000		499,999	806	+1.62 per M in excess of	400,000
500,000		599,999	968	+1.58 per M in excess of	500,000
600,000		699,999	1,126	+1.54 per M in excess of	600,000
700,000		799,999	1,280	+1.50 per M in excess of	700,000
800,000		899,999	1,430	+1.46 per M in excess of	800,000
900,000		999,999	1,576	+1.42 per M in excess of	900,000
1,000,000	1,099,999		1,718	+1.38 per M in excess of	1,000,000
1,100,000	1,199,999		1,856	+1.34 per M in excess of	1,100,000
1,200,000	1,299,999		1,990	+1.30 per M in excess of	1,200,000
1,300,000	1,399,999		2,120	+1.26 per M in excess of	1,300,000
1,400,000	1,499,999		2,246	+1.22 per M in excess of	1,400,000
1,500,000	1,999,999		2,368	+1.20 per M in excess of	1,500,000
2,000,000	2,499,999		2,968	+1.18 per M in excess of	2,000,000
2,500,000	2,999,999		3,358	+1.16 per M in excess of	2,500,000
3,000,000	3,499,999		4,138	+1.12 per M in excess of	3,000,000
3,500,000	3,999,999		4,698	+1.08 per M in excess of	3,500,000
4,000,000	4,999,999		5,238	+1.04 per M in excess of	4,000,000
5,000,000	5,999,999		6,278	+1.00 per M in excess of	5,000,000
6,000,000	7,999,999		7,278	+ .96 per M in excess of	6,000,000
8,000,000	10,999,999		9,198	+ .92 per M in excess of	8,000,000
11,000,000	13,999,999		11,958	+ .88 per M in excess of	11,000,000
14,000,000	57,999,999		14,598	+ .84 per M in excess of	14,000,000
58,000,000	91,999,999		51,398	+ .76 per M in excess of	58,000,000
92,000,000	Over 92MM		77,398	+ .60 per M in excess of	92,000,000



**Schedule "C" – If gross receipts are:**

More Than	but	Less than			
0		99,999	125		
100,000		199,999	211	+1.72 per M in excess of	100,000
200,000		299,999	383	+1.47 per M in excess of	200,000
300,000		399,999	530	+1.38 per M in excess of	300,000
400,000		499,999	668	+1.35 per M in excess of	400,000
500,000		599,999	803	+1.32 per M in excess of	500,000
600,000		699,999	935	+1.28 per M in excess of	600,000
700,000		799,999	1,063	+1.25 per M in excess of	700,000
800,000		899,999	1,188	+1.22 per M in excess of	800,000
900,000		999,999	1,310	+1.18 per M in excess of	900,000
1,000,000	1,099,999		1,428	+1.15 per M in excess of	1,000,000
1,100,000	1,199,999		1,543	+1.12 per M in excess of	1,100,000
1,200,000	1,299,999		1,655	+1.08 per M in excess of	1,200,000
1,300,000	1,399,999		1,763	+1.05 per M in excess of	1,300,000
1,400,000	1,499,999		1,868	+1.02 per M in excess of	1,400,000
1,500,000	1,999,999		1,970	+1.00 per M in excess of	1,500,000
2,000,000	2,499,999		2,470	+ .98 per M in excess of	2,000,000
2,500,000	2,999,999		2,960	+ .97 per M in excess of	2,500,000
3,000,000	3,499,999		3,445	+ .93 per M in excess of	3,000,000
3,500,000	3,999,999		3,910	+ .90 per M in excess of	3,500,000
4,000,000	4,999,999		4,360	+ .87 per M in excess of	4,000,000
5,000,000	5,999,999		5,230	+ .83 per M in excess of	5,000,000
6,000,000	7,999,999		6,060	+ .80 per M in excess of	6,000,000
8,000,000	10,999,999		7,660	+ .77 per M in excess of	8,000,000
11,000,000	13,999,999		9,970	+ .73 per M in excess of	11,000,000
14,000,000	57,999,999		12,160	+ .70 per M in excess of	14,000,000
58,000,000	91,999,999		42,960	+ .63 per M in excess of	58,000,000
92,000,000	Over 92MM		64,380	+ .50 per M in excess of	92,000,000

**Schedule "D" – If gross receipts are:**

More Than	Less but than			
0	99,999	135		
100,000	199,999	170	+1.33 per M in excess of	100,000
200,000	299,999	303	+1.17 per M in excess of	200,000
300,000	399,999	420	+1.11 per M in excess of	300,000
400,000	499,999	531	+1.08 per M in excess of	400,000
500,000	599,999	639	+1.05 per M in excess of	500,000
600,000	699,999	744	+1.03 per M in excess of	600,000
700,000	799,999	847	+1.00 per M in excess of	700,000
800,000	899,999	947	+ .97 per M in excess of	800,000
900,000	999,999	1,044	+ .95 per M in excess of	900,000
1,000,000	1,099,999	1,139	+ .92 per M in excess of	1,000,000
1,100,000	1,199,999	1,231	+ .89 per M in excess of	1,100,000
1,200,000	1,299,999	1,320	+ .87 per M in excess of	1,200,000
1,300,000	1,399,999	1,407	+ .84 per M in excess of	1,300,000
1,400,000	1,499,999	1,491	+ .81 per M in excess of	1,400,000
1,500,000	1,999,999	1,572	+ .80 per M in excess of	1,500,000
2,000,000	2,499,999	1,972	+ .79 per M in excess of	2,000,000
2,500,000	2,999,999	2,367	+ .77 per M in excess of	2,500,000
3,000,000	3,499,999	2,752	+ .75 per M in excess of	3,000,000
3,500,000	3,999,999	3,127	+ .72 per M in excess of	3,500,000
4,000,000	4,999,999	3,487	+ .69 per M in excess of	4,000,000
5,000,000	5,999,999	4,177	+ .67 per M in excess of	5,000,000
6,000,000	7,999,999	4,847	+ .64 per M in excess of	6,000,000
8,000,000	10,999,999	6,127	+ .61 per M in excess of	8,000,000
11,000,000	13,999,999	7,957	+ .59 per M in excess of	11,000,000
14,000,000	57,999,999	9,727	+ .56 per M in excess of	14,000,000
58,000,000	91,999,999	34,367	+ .51 per M in excess of	58,000,000
92,000,000	Over 92MM	51,707	+ .40 per M in excess of	92,000,000

**Schedule “E” – If gross receipts are:**

More Than	but	Less than			
0		99,999	135		
100,000		199,999	170	+ 1.33	per M in excess of 100,000
200,000		299,999	303	+ 1.17	per M in excess of 200,000
300,000		399,999	420	+ 1.11	per M in excess of 300,000
400,000		499,999	531	+ 1.08	per M in excess of 400,000
500,000		599,999	639	+ 1.05	per M in excess of 500,000
600,000		699,999	744	+ 1.03	per M in excess of 600,000
700,000		799,999	847	+ 1.00	per M in excess of 700,000
800,000		899,999	947	+ .97	per M in excess of 800,000
900,000		999,999	1,044	+ .95	per M in excess of 900,000
1,000,000		1,099,999	1,139	+ .92	per M in excess of 1,000,000
1,100,000		1,199,999	1,231	+ .89	per M in excess of 1,100,000
1,200,000		1,299,999	1,320	+ .87	per M in excess of 1,200,000
1,300,000		1,399,999	1,407	+ .84	per M in excess of 1,300,000
1,400,000		1,499,999	1,491	+ .81	per M in excess of 1,400,000
1,500,000		1,999,999	1,572	+ .80	per M in excess of 1,500,000
2,000,000		2,499,999	1,972	+ .79	per M in excess of 2,000,000
2,500,000		2,999,999	2,367	+ .77	per M in excess of 2,500,000
3,000,000		3,499,999	2,752	+ .75	per M in excess of 3,000,000
3,500,000		3,999,999	3,127	+ .72	per M in excess of 3,500,000
4,000,000		4,999,999	3,487	+ .69	per M in excess of 4,000,000
5,000,000		5,999,999	4,177	+ .67	per M in excess of 5,000,000
6,000,000		7,999,999	4,847	+ .64	per M in excess of 6,000,000
8,000,000		10,999,999	6,127	+ .61	per M in excess of 8,000,000
11,000,000		13,999,999	7,957	+ .59	per M in excess of 11,000,000
14,000,000		57,999,999	9,727	+ .56	per M in excess of 14,000,000
58,000,000		91,999,999	34,367	+ .51	per M in excess of 58,000,000
92,000,000	Over	92MM	51,707	+ .40	per M in excess of 92,000,000

**Schedule "F" – If gross receipts are:**

More Than	but	Less than			
0		99,999	135		
100,000		199,999	170 + 1.33	per M in excess of	100,000
200,000		299,999	303 + 1.17	per M in excess of	200,000
300,000		399,999	420 + 1.11	per M in excess of	300,000
400,000		499,999	531 + 1.08	per M in excess of	400,000
500,000		599,999	639 + 1.05	per M in excess of	500,000
600,000		699,999	744 + 1.03	per M in excess of	600,000
700,000		799,999	847 + 1.00	per M in excess of	700,000
800,000		899,999	947 + .97	per M in excess of	800,000
900,000		999,999	1,044 + .95	per M in excess of	900,000
1,000,000		1,099,999	1,139 + .92	per M in excess of	1,000,000
1,100,000		1,199,999	1,231 + .89	per M in excess of	1,100,000
1,200,000		1,299,999	1,320 + .87	per M in excess of	1,200,000
1,300,000		1,399,999	1,407 + .84	per M in excess of	1,300,000
1,400,000		1,499,999	1,491 + .81	per M in excess of	1,400,000
1,500,000		1,999,999	1,572 + .80	per M in excess of	1,500,000
2,000,000		2,499,999	1,972 + .79	per M in excess of	2,000,000
2,500,000		2,999,999	2,367 + .77	per M in excess of	2,500,000
3,000,000		3,499,999	2,752 + .75	per M in excess of	3,000,000
3,500,000		3,999,999	3,127 + .72	per M in excess of	3,500,000
4,000,000		4,999,999	3,487 + .69	per M in excess of	4,000,000
5,000,000		5,999,999	4,177 + .67	per M in excess of	5,000,000
6,000,000		7,999,999	4,847 + .64	per M in excess of	6,000,000
8,000,000		10,999,999	6,127 + .61	per M in excess of	8,000,000
11,000,000		13,999,999	7,957 + .59	per M in excess of	11,000,000
14,000,000		57,999,999	9,727 + .56	per M in excess of	14,000,000
58,000,000		91,999,999	34,367 + .51	per M in excess of	58,000,000
92,000,000	Over 92MM		51,707 + .40	per M in excess of	92,000,000



## **Schedule "G" - Utilities**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

## **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	50.00	
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 business license code.
	312141	350.00	
	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	350.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	350.00	
	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	350.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

## **Schedule "I" – Peddlers & Non Local Vendors**

Daily Rate	issued for single day sales activity	\$ 15.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

## **Schedule "J" - Taxi Cabs & Limousines**

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

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

## **Schedule "K" - Telephones & Telecommunications**

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

## **Schedule "L" - Special Events Licenses**

[each city or town has to insert their own schedule for handling special events and all those activities that fall under the category of special events, functions or activities]

## **Schedule "M" - Fortune Tellers**

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

## **Schedule "N" - Vending Machines**

In addition to the license in schedule D, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

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

## **Schedule "O" - Billiard and/or Pool Tables**

In addition to the license in Schedule D, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

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

## **Schedule "P" - Amusement Devices**

For the first 10 machines	\$25.00 per decal
All machines over 10	\$10.00 per decal

## **Schedule "Q" - Buses, Trucks & Other Equipment**

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

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

### **Schedule "R" - Number of Employees**

R-1	Where personnel are from 1 to 2 people.....	100.00
R-2	Where personnel are from 3 to 5 people.....	250.00
R-3	Where personnel are from 6 to 10 people.....	400.00
R-4	Where personnel are from 11 to 20 people.....	550.00
R-5	Where personnel are from 21 to 50 people.....	700.00
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

### **Schedule "S" - Square Feet**

S-1	From zero to 5,000 Square Feet.....	100.00
S-2	From 5,000 to 10,000 Square Feet.....	200.00
S-3	From 10,000 to 20,000 Square Feet.....	300.00
S-4	From 20,000 to 30,000 Square Feet.....	400.00
S-5	From 30,000 to 40,000 Square Feet.....	500.00
S-6	From 40,000 to 50,000 Square Feet.....	600.00
S-7	From 50,000 to 60,000 Square Feet.....	700.00
S-8	From 60,000 to 70,000 Square Feet.....	800.00
S-9	From 70,000 to 80,000 Square Feet.....	900.00
S-10	From 80,000 to 90,000 Square Feet.....	1,000.00
S-11	From 90,000 to 100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$ .01 per square foot over 100,000	

### **Schedule "T" – Non Store Retailer peddlers license/itinerant peddler**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction shall pay the itinerant rate for a business license and that rate shall be \$ 150.00, if over 100,000 gross receipts see Table E.

### **Schedule "U" - 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 "V" - Delivery License**

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

\$ 100.00

**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).

## Schedule "W" – Real Residential Property Rental

The rate for the real residential property rental is established in Section 4.D and is as follows:

### GROSS RECEIPTS

### Base Rate plus Percentage of Gross Receipts

<b>MORE THAN</b>	<b>LESS THAN</b>	<b>BASE RATE +</b>	<b>RATE</b>
\$0.00	\$99,999.00	\$125.00	2.00%
\$100,000.00	\$199,999.00	\$211.00	1.72%
\$200,000.00	\$299,999.00	\$383.00	1.47%
\$300,000.00	\$399,999.00	\$530.00	1.38%
\$400,000.00	\$499,999.00	\$668.00	1.35%
\$500,000.00	\$599,999.00	\$803.00	1.32%
\$600,000.00	\$699,999.00	\$935.00	1.28%
\$700,000.00	\$799,999.00	\$1,063.00	1.25%
\$800,000.00	\$899,999.00	\$1,188.00	1.22%
\$900,000.00	\$999,999.00	\$1,310.00	1.18%
\$1,000,000.00	\$1,099,999.00	\$1,428.00	1.15%
\$1,100,000.00	\$1,199,999.00	\$1,543.00	1.12%
\$1,200,000.00	\$1,299,999.00	\$1,655.00	1.08%
\$1,300,000.00	\$1,399,999.00	\$1,763.00	1.05%
\$1,400,000.00	\$1,499,999.00	\$1,868.00	1.02%
\$1,500,000.00	\$1,999,999.00	\$1,970.00	1.00%
\$2,000,000.00	\$2,499,999.00	\$2,470.00	0.98%
\$2,500,000.00	\$2,999,999.00	\$2,960.00	0.97%
\$3,000,000.00	\$3,499,999.00	\$3,445.00	0.93%
\$3,500,000.00	\$3,999,999.00	\$3,910.00	0.90%
\$4,000,000.00	\$4,999,999.00	\$4,360.00	0.87%
\$5,000,000.00	\$5,999,999.00	\$5,230.00	0.83%
\$6,000,000.00	\$7,999,999.00	\$6,060.00	0.80%
\$8,000,000.00	\$10,999,999.00	\$7,660.00	0.77%
\$11,000,000.00	\$13,999,999.00	\$9,970.00	0.73%
\$14,000,000.00	\$57,999,999.00	\$12,160.00	0.70%
\$58,000,000.00	\$91,999,999.00	\$42,960.00	0.63%
\$92,000,000.00	OVER 92 MM	\$64,380.00	0.50%

# Appendix

## 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, [please visit our website here](#). Please provide a copy of your certification/permit along with your application (if applicable).

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

## Gross Receipts, Definition of

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

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

A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.

C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.

D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.



## Location Specific, Definition

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

- a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:
  - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.
  - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.
  - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

## New Business Information

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

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

## **Police Jurisdiction (PJ), Definition and Rate of**

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

## **Penalty and Interest, Rate of**

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00). All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) will increase by a 15% penalty due February 1<sup>st</sup> plus 1% interest. An additional 15% penalty will be due March 2<sup>nd</sup> plus 1% interest per month thereafter.

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

## **Posting of License**

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

## **Transfer of License information**

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

## **Type of License**

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

## **Zoning**

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

## **Questions?**

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

Website: [www.revds.com](http://www.revds.com)

Phone: 800.556.7274

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com/>.

Email:

[bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com)

Fax:

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