



# Town of Rockford (9762) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the Town of Rockford.

All businesses operating in the city limits or police jurisdiction of the Town of Rockford must purchase an annual business license prior to the commencement of business.

### How to file:

- **Preferred Method:** To remit payment online: Go to [www.bizlicenseonline.com](http://www.bizlicenseonline.com). Complete a simple registration, file and pay online. Any required certifications can be emailed to [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://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.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto: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 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>.

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### 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](http://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.

## 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.

## 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 1<sup>st</sup>) will increase by a 15% penalty due February 1<sup>st</sup> plus interest at the current state interest rate. An additional 15% penalty will be due March 2<sup>nd</sup> 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.

## 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](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: (800) 556-7274  
Fax: (844) 528-6529

Free, Easy Online Filing available at [www.bizlicenseonline.com](http://www.bizlicenseonline.com).

Internal No.		Classification/Business Description including Certification information	Calculation Information
111	00	<b>Crop Production</b> – agriculture, farming, nursery, fruit, growers	\$50.00
112	00	<b>Animal Production</b> – Animal, dairy, cattle, ranching, sheep, chicken	\$50.00
113	00	<b>Forestry and Logging</b> – Forestry, logging, timber	\$50.00
114	00	<b>Fishing, Hunting and Trapping</b> – fishing, hunting, supplies and equipment	\$50.00
115	00	<b>Support for Agriculture and Forestry</b> – cotton ginning, farm mgt, post-harvest activities	\$50.00
211	00	<b>Oil and gas extraction</b> – Oil, gas extraction, natural gas, crude (State Regulated)	40-20-2(c)
212	00	<b>Mining</b> - (except oil and gas) mining activities	\$50.00
213	00	<b>Support for Mining Activities</b> – Support activities for oil and gas wells	\$50.00
221	00	<b>Utilities</b> – Utilities, gas, electric, water, sewage, steam (State Regulated) 11-51-129	11-51-129
236	00	<p><b>General Contracting</b> – Commercial, residential, subdivisions</p> <p>(a) Except as otherwise provided in this sub-section each person engaged in business as a contractor and every person who undertakes to assume authority or control, or who supervises, manages, or directs the work of others, or who is delegated by the owner to do so, in the construction, erection, alteration, or repair of any road, sewer, building, structure, or construction project, of any nature or character, or any part thereof, shall pay a basic license of \$50 and in addition thereto, shall pay an amount equal to 1/8<sup>th</sup> of 1% (.00125) of the gross cost of the construction project or job.</p> <p>(b) Each person engaged in the business of contracting houses or building on contract, or who constructs one or more houses or buildings in any one calendar year, whether on contract or otherwise, or who maintains an office in the Town shall pay a license tax as provided in paragraph (a) above. (not prorated).</p> <p><b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b></p>	A
237	00	<b>Heavy Construction</b> – Construction, heavy construction, highway, bridge, street	A
238	00	<b>Special Trade Contractors</b> – Construction, all special trades-painting, wall covering, masonry, stone, drywall, acoustical, insulation, tile, marble, terrazzo, mosaic, glass, water drilling, excavation, site development, wrecking and demolition, concrete, all other specialty contractors	A
238	01	<p><b>Special Trade Contractors –Roofing</b></p> <p><b>Must Provide Board Certification: Home Builders Licensure Board</b></p>	A
238	02	<p><b>Special Trade Contractors – Plumbing -</b></p> <p><b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b></p>	A
238	03	<p><b>Special Trade Contractors – HVAC &amp; Refrigeration -</b></p> <p><b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b></p>	A
238	04	<p><b>Special Trade Contractors – Electrical-</b></p> <p><b>Must Provide Board Certification: Alabama Electrical Contractors Board</b></p>	A
311	00	<b>Food Manufacturing</b> –animal, grain, fruit, dairy, meat, seafood, dairy, poultry processing	B
312	00	<b>Beverage Manufacturing</b> –all types of soft drinks, bottled water, breweries, ice	B
312	01	<p><b>Beer</b></p> <p><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b></p>	\$75.00
312	02	<p><b>Wine</b></p> <p><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b></p>	\$75.00
312	03	<p><b>Liquor</b></p> <p><b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b></p>	B
313	00	<b>Textile Manufacturing</b> – Mills, textile, fabric, yarn, carpet, canvas, rope, twine	B
314	00	<b>Other manufacturing</b> – mill operations not covered in 313	B
315	00	<b>Apparel Manufacturing</b>	B

Internal No.		Classification/Business Description including Certification information	Calculation Information
316	00	<b>Leather and Allied product Manufacturing</b>	B
321	00	<b>Wood Products Manufacturing</b> – pulp, paper, and converted products, stationary, tubes, cores	B
322	00	<b>Paper Manufacturing</b>	B
323	00	<b>Printing</b> – Printing, lithographic, screen, quick, digital, books, handbills	B
324	00	<b>Petroleum and Coal Products Manufacturing</b> – asphalt, grease, roofing, paving products	B
325	00	<b>Chemical Manufacturing</b> –wood, fertilizer, pesticide, paint, soap, resin, other	B
326	00	<b>Plastic &amp; Rubber Product Manufacturing</b> – tires, pipe, hoses, belts, bottles, sheet, wrap, film	B
327	00	<b>Nonmetallic Manufacturing</b> –clay, glass, cement, lime, pottery, ceramic, brick, tile, other	B
331	00	<b>Primary Metal Manufacturing</b> –, iron, steel, aluminum, wire, copper, foundries	B
332	00	<b>Metal Fabrication</b> - cutlery, structural, ornamental, machine shops	B
333	00	<b>Machinery Manufacturing</b> –farm, HVAC, office, industrial, engine, other	B
334	00	<b>Computer and Electronic Manufacturing</b> –peripherals, audio, video, circuit boards	B
335	00	<b>Appliance Manufacturing</b> – Electrical, lighting, small appliance, battery, freezer, other	B
336	00	<b>Transportation Manufacturing</b> –auto, truck, trailer, motor home, ship, boat, motorcycle	B
337	00	<b>Furniture Manufacturing</b> – cabinets, office, household, beds, kitchen	B
339	00	<b>Miscellaneous Manufacturing</b> – those not listed in other categories	B
421	00	<b>Wholesale Trade, Durable Goods</b> –motor vehicle, home furniture, machinery, equipment	C
422	00	<b>Wholesale Gasoline Distributor</b>	C
422	01	<b>Wholesale Trade, Non-Durable Goods</b> – Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverages	\$50.00
441	00	<b>Motor Vehicle Parts Dealer</b> – Motor vehicles, automobiles, motorcycles, boats-parts, accessories	D
441001	00	<b>Motor Vehicles</b> -new and used automobiles, motorcycles, boats – dealers and lots \$0.00 to \$99,999.99 \$100.00 \$100,000.00 and over \$250.00 plus \$1.25 per thousand dollars <b>Must Provide Board Certification: Revenue Department-License Section</b>	
442	00	<b>Furniture</b> – Furniture stores, home furnishings, stores, , floor coverings, window -retail merchant	D
443	00	<b>Electronics and Appliance Stores</b> –household, radio, television, computers – retail merchant	D
444	00	<b>Building Materials and Gardening Equipment Dealers</b> – retail merchants	D
445	00	<b>Package Stores</b> – selling beer, wine and liquor plus general merchandise – retail merchant	D
446	00	<b>Health and Personal Care Stores</b> – drug, pharmacy, cosmetic, optical, health food – retail merchant	D
447	00	<b>Gasoline Stations</b> – selling gasoline (with or without convenience stores) Schedule D plus First hose pump \$50.00 Each additional hose pump \$10.00	D plus # of hoses
448	00	<b>Clothing and Accessories Stores</b>	D
451	00	<b>Sporting Goods and Hobbies</b>	D
452	00	<b>General Merchandise</b> –department, warehouse clubs, superstores, convenience stores	D
453	00	<b>Used Merchandise Stores</b> – books, miscellaneous, consignment, flea market	D
453	01	<b>Miscellaneous Retailers</b> –florist, gift, novelty, used, pets, art, tobacco	D

Internal No.		Classification/Business Description including Certification information	Calculation Information
454	00	<b>Non-store Retailers</b> –vending machine operators, direct selling and mail order	D
454	01	<b>Peddlers</b>	D
481	00	<b>Air Transportation</b> – airline tickets, shipping, freight, charters	\$100.00
482	00	<b>Rail Transportation</b> –ticket offices, short line, freight (State Regulated) 11-51-124	11-51-124
483	00	<b>Water Transportation</b> –coastal, freight, inland, passenger	\$100.00
484	00	<b>Truck Transportation</b> –local, long-distance, freight, moving and storage	\$100.00
484001	00	<b>Truck Transportation</b> –terminal	37-3-33
485	00	<b>Passenger Transportation</b> – charter and other vehicle transit services	\$100.00 per auto
485	01	<b>Passenger Transportation</b> – bus terminals, taxi, cab, limousines, or buggies	\$50 per vehicle
487	00	<b>Scenic and Sightseeing Transportation</b> – Scenic and sightseeing, land, water, air, special transportation	\$100.00
492	00	<b>Couriers and local Messengers</b>	\$50.00
493	00	<b>Warehousing and Storage</b> –household, refrigerated, distribution, special	\$50.00
511	00	<b>Publishing Industries (except internet)</b> – newspaper sales, book, periodical, databases, software – retail	D
512	00	<b>Motion Picture</b> theatres, recording, sound studios, drive-in \$100.00 plus 1/10 of 1% of total gross receipts over \$20,000.00 received during the preceding year	
515	00	<b>Broadcasting</b> – radio and television stations \$200.00 on less than \$50,000.00 plus an additional amount equal to 1/20th of 1% of gross receipts in excess of \$50,000.00	
517	00	<b>Telecommunications</b> – Telephone Local	\$15.00
517	01	<b>Telecommunications</b> – Telephone Long distance	\$8.00
517001	00	<b>Cellular and other wireless paging</b> \$200.00 plus 1/10 of 1% of total gross receipts over \$20,000.00 received during the preceding year	
519	00	<b>Information Services and Data Processing</b> – Providing, storing, processing, and providing access to information	\$50.00
522001	00	<b>Bank Branch or ATM</b>	\$10.00
522	00	<b>Bank Main Branch</b>	\$125.00
522	03	<b>Savings &amp; Loan Branch or ATM</b>	\$10.00
522002	00	<b>Savings &amp; Loan Main Branch</b>	\$125.00
522003	00	<b>Pawn Shop</b> \$150.00 plus 1/8 of 1% of gross receipts (0.00125)	
524	00	<b>Insurance</b> —Fire and Marine	11-51-120/123
524	01	<b>Insurance</b> --Other	11-51-120/123
525	00	<b>Funds, Trusts, Other Financial Agencies</b> – Funds, plans, programs organized to pool securities or other assets for others \$300 plus 1/8 of 1% of gross receipts (0.00125)	



Internal No.	Classification/Business Description including Certification information	Calculation Information
531 00	<b>Real Estate</b> –offices, agents, brokers, management, appraisers Each person, whether as principal or agent, engaged in the business of buying, selling, or exchanging real estate shall pay a license based on his gross receipts as follows: On less than \$5,000.00                      \$75.00 \$5,000.00 and less than \$10,000.00    \$100.00 \$10,000.00 and less than \$25,000.00   \$150.00 All over \$25,000.00                            \$200.00	
532	<b>Rental and Leasing Services</b> –auto, truck, trailer, RV, all tangible property	\$25 per vehicle
532001	<b>Movie and Video Rental</b>	\$50.00
541	<b>Professions, Scientific, Technical Services</b> – not listed elsewhere	E
541	<b>Attorney</b> Must Provide Board Certification: Alabama State Bar	E
541	<b>Accountant</b> Must Provide Board Certification: Public Accountancy Board	E
541	<b>Architect</b> Must Provide Board Certification: Architects Registration Board	E
541	<b>Physician</b> Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	E
541	<b>Dentist</b> Must Provide Board Certification: Board of Dental Examiners of Alabama	E
541	<b>Chiropractor</b> Must Provide Board Certification: Chiropractic Examiners Board	E
541	<b>Optometrist</b> Must Provide Board Certification: Optometry Board	E
541	<b>Engineer</b> Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	E
541	<b>Surveyor</b> Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	E
541	<b>Computer Programmer</b>	E
541	<b>Veterinarian</b> Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	E
551	<b>Management of Companies and Enterprises</b>	\$50.00
561	<b>Janitorial Services</b>	\$50.00
562	<b>Waste Management Companies</b>	\$50.00
611 00	<b>Educational Services</b> – schools and technical schools Each person conducting a school or college as a business for profit shall pay a license tax for the privilege of engaging in such business as follows: Where gross receipts do not exceed \$25,000.00                      \$100.00 Over \$25,000.00 in gross receipts shall pay \$100 plus 1/10 of 1% on gross receipts over \$25,000.00	
621 00	<b>HMO</b> – medical centers and services Each person engaged in operating a hospital, HMO or clinic for profit shall pay: 10 or less beds                      \$100.00 Each additional bed                \$5.00	
621001	<b>Ambulance</b> – ambulance companies	\$100.00
622 00	<b>Hospitals</b> – surgical, substance abuse, psychiatric, special care for profit 10 or less beds                      \$100.00	

Internal No.	Classification/Business Description including Certification information	Calculation Information
	Each additional bed \$5.00	
623	00 <b>Nursing Home</b> 10 or less beds \$100.00 Each additional bed \$5.00	
624	00 <b>Social Assistance</b> –shelters, vocational	\$50.00
711	00 <b>Arts and Sports</b> –promoters and agents	\$100.00 per agent
711001	00 <b>Special Events</b> - Carnival, Fair, Circus, concert or other event Each person operating a carnival, fair, circus or similar activity shall pay a license tax as follows: Per Day \$150.00 Carnival or Fair per week \$600.00  And for each side show, concession stand, ride or other stand in connection with the above shall pay a license tax per week of \$10.00.  However, if the event is sponsored by a civic organization, the fee can be determined by the Council.	
712	00 <b>Museums</b> – Museums, historical sites, zoos, botanical gardens, parks	\$100.00
713	00 <b>Amusement Center</b> – arcades, golf clubs, fitness, bowling centers \$50.00 plus fee for each amusement and vending device (see category 910)	
721	00 <b>Accommodations</b> –hotel, bed-and-breakfast, rooming houses, motel 10 or less rooms \$100.00 Each additional room \$25.00	
721001	00 <b>Trailer Park, RV Park, and Travel Parks</b> 10 or less lots \$100.00 Each additional lots \$25.00	
722	00 <b>Restaurant – restaurant, lunch counter, caterer</b> Where gross annual receipts do not exceed \$25,000.00 \$50.00 Amounts over \$25,000.00, \$50.00 plus 1/8 of 1% (.00125) of gross receipts for preceding year	
811	00 <b>Repair and Maintenance</b> – Auto, paint/body, carwash, other vehicle, electronic equipment, appliance, home and garden equipment, all other repairs and services not listed	\$50.00
812	00 <b>Personal and Laundry Services</b> – Personal care services, nail, skin, beauty, diet, nail, tanning	D
812	01 <b>Barber, Beauty Shops</b>	D
812	02 <b>Funerals</b>	D
812001	00 <b>Fortune Teller or Clairvoyant</b> \$500.00 plus 1/8 <sup>th</sup> of 1% of gross receipts over \$20,000.00	
910001	00 <b>Category for number of Vending machines – for all types of vending</b> Each person owning, operating, possessing, or giving space in their place of business to a lawful automatic machine, drink, food, amusement, picture or information vending, dispensing or displaying machine or a machine on which a person is weighed shall pay a tax for each machine as follows:  Any machine operated by pennies \$5.00 per machine Any machine operated by nickels or dimes and dispensing merchandise, food, drinks, music or weighing \$15.00 per machine For any amusement or game machine, whether called pinball, computer or other name, each machine \$50.00 per machine	

Internal No.		Classification/Business Description including Certification information	Calculation Information
910002	00	<b>Pool Rooms</b> – Each billiard or pool room or parlor shall pay an annual license tax for the first table of \$100.00 and each additional table is \$50.00. The license is required for all tables whether in use or not.	
999	00	<b>Businesses not elsewhere classified</b>	\$50.00
999999	00	<b>Delivery – Business is located in town limits</b>	V
999999	00	<b>Delivery – Business is not located in town limits</b>	V

# Calculation Information

## Schedule "A" –

\$50.00 plus 1/8 of 1% (.00125) of gross

## Schedule "B" –

\$100.00 up to \$100,000.00

\$250.00 up to \$200,000.00

\$350.00 up to \$300,000.00

\$500.00 up to \$1,000,000.00

\$1,000.00 plus \$1.25 per thousand over \$1,500,000.00

## Schedule "C" –

On less than \$25,000.00 \$100.00

\$25,000.00 and less than \$50,000.00 \$150.00

\$50,000.00 and less than \$100,000.00 \$200.00

\$100,000.00 and less than \$150,000.00 \$250.00

\$150,000.00 and less than \$250,000.00 \$300.00

And in addition 1/20 of 1% (.0005) of gross receipts in excess of \$250,000.00.

## Schedule "D" –

On less than \$10,000.00 \$50.00

\$10,000.00 and less than \$20,000.00 \$75.00

Plus an additional amount equal to 1/8 of 1% (.00125) of gross receipts over \$20,000.00 and not over \$500,000.00; and 1/20 of 1% (.0005) of gross receipts exceeding \$500,000.00

## Schedule "E" –

On less than \$5,000.00 \$50.00

\$5,000.00 and less than \$10,000.00 \$80.00

\$10,000.00 and less than \$25,000.00 \$125.00

\$25,000.00 and less than \$30,000.00 \$200.00

\$30,000.00 and less than \$40,000.00 \$250.00

\$40,000.00 and less than \$50,000.00 \$300.00

Over \$50,000.00 \$400.00

## Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 50.00

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).