

## ROGERSVILLE BUSINESS LICENSE FEE SCHEDULE (9390)

\*Police Jurisdiction Enforced: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

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**Technical Questions for online filing:**

Phone: 225-215-0100

**Specific Business License Questions:**

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

Phone: (800) 556-7274 select option 1 then 6 then 1.

Schedule	Code	Description	Class
721191	00	ACCOMMODATIONS- <i>Bed and Breakfast Inns &amp; Services</i>	E
721110	00	ACCOMMODATIONS- <i>Hotels, motels and similar facilities</i>	D
721214	00	ACCOMMODATIONS- <i>RV Parks, Travel Parks, Campgrounds</i>	E
721310	00	ACCOMMODATIONS- <i>Rooming Houses, Boarding Houses</i>	E
541211	00	ACCOUNTANTS/CPAs- <i>Individual and/or firm</i>	D
561499	00	ADMINISTRATIVE SERVICES- <i>Answering, employment, office, travel</i>	E
561621	00	ADMINISTRATIVE SERVICES- <i>Security Systems Services</i>	E
541810	00	ADVERTISING	B
115199	00	AGRICULTURE SUPPORT- <i>Cotton Gins, Farm Management, post-harvest activities</i>	E
481111	00	AIR TRANSPORTATION- <i>Airline tickets, shipping, freight, charter service</i>	E
561499	01	ALARM AND SECURITY SYSTEMS- <i>Must provide Alabama Election Security Board of Licensure</i>	E
621910	00	AMBULANCE- <i>No license shall be issued for the operation of this service until consent to use streets, avenues, and alleys of the Town has been granted by the governing body.</i>	A
713110	00	AMUSEMENT AND THEME PARK	B
713999	00	AMUSEMENT – MISCELLANEOUS	E
112999	00	ANIMAL PRODUCTION	B
115210	00	ANIMAL PRODUCTION SUPPORT ACTIVITIES	E
453310	00	ANTIQUE SHOPS AND DEALERS	F
541990	00	APPRAISAL SERVICES	D
713120	00	ARCADE	G
541310	00	ARCHITECT <i>Individual and/or firm - Must Provide Board Certification: Architects Registration Board</i>	D
711130	00	ARTS – MUSICAL GROUPS & ARTISTS- <i>Dance, musical, tracks, teams, promoters, agents</i>	D
711310	00	ARTS- PROMOTERS OF EVENTS	E
711399	00	ART AND SPORTS- <i>Special Events (requires council approval)</i>	X
453998	00	AUCTIONS – GENERAL MERCHANDISE	F
425120	00	AUCTIONS – AUTO	T

541110	00	ATTORNEY/LAWYERS- <i>Individual and/or firm</i> Must Provide Board Certification: Alabama State Bar	G
812990	00	BAIL BONDING	E
722110	00	BAKED GOODS AND DOUGHNUT SHOP	F
522119	00	BANK – BRANCH OR ATM	I
522110	00	BANK- MAIN OFFICE	I
812111	00	BARBER SHOP Must Provide Board Certification: AL Board of Cosmetology & Barbers	C
713990	00	BILLARD PARLORS	G
812112	00	BEAUTY SHOP- SALON Must Provide Board Certification: AL Board of Cosmetology & Barbers	C
713950	00	BOWLING CENTER	E
515210	00	CABLE AND SUBSCRIPTION PROGRAMMING	D
561740	00	CARPET AND UPHOLSTERY CLEANING	E
811192	00	CARWASH & DETAILING SERVICES	D
517212	00	CELLULAR AND WIRELESS COMMUNICATIONS	D
722320	00	CATERERS- <i>Mobile food services</i> Must Provide Board Certification: Department of Health	E
624410	00	CHILD AND DAY CARE CENTERS- <i>Must provide state and health department permits and licenses prior to issuance</i>	G
621310	00	CHIROPRACTOR- <i>Individual and/or firm</i> Must Provide Board Certification: Chiropractic Examiners Board	G
541511	00	COMPUTER PROGRAMMERS- <i>Individual and/or firm</i>	E
522291	00	CONSUMER LENDING	D
238110	00	CONTRACTORS- <i>Concrete Foundation and Structure</i>	E
238310	00	CONTRACTORS- <i>Drywall and Insulation</i>	E
238210	00	CONTRACTORS- <i>Electrical</i> Must Provide Board Certification: Electrical Contractors Board	E
238910	00	CONTRACTORS- <i>Excavation and site development</i>	D
238330	00	CONTRACTORS- <i>Flooring</i>	E
238130	00	CONTRACTORS- <i>Framing</i>	E
236220	00	CONTRACTORS- <i>General Contractors</i> Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	E
238150	00	CONTRACTORS- <i>Glass and Glazing</i>	E
237990	00	CONTRACTORS- <i>Heavy Construction, Highway, bridge, street</i> Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	D
237110	00	CONTRACTORS- <i>Irrigation</i>	E
238140	00	CONTRACTORS- <i>Masonry</i>	E
236116	00	CONTRACTORS- <i>New Multifamily Housing Construction- Must provide State Certification Card.</i> Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	E
236115	00	CONTRACTORS- <i>New Single Family Housing Construction- Must provide State Certification Card.</i> Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	E
237120	00	CONTRACTORS- <i>Oil and Gas Pipeline Construction</i>	D
238999	00	CONTRACTORS- <i>Other Special Trades</i>	E
238320	00	CONTRACTORS- <i>Painting and Wall Covering Contractors</i>	E
237390	00	CONTRACTORS- <i>Paving and Sealing</i>	E
238220	00	CONTRACTORS- <i>Heating &amp; Air, HVAC - Must provide State Certification Card-</i> Must Provide Board Certification: Heating & Air Conditioning & Refrigeration Contractors Board	E

238220	01	<b>CONTRACTORS- Plumbing &amp; Gas Fitter - Must provide State Certification Card- Must Provide Board Certification: Plumbers &amp; Gas Fitters Examining Board</b>	<b>E</b>
237130	00	<b>CONTRACTORS- Power and Communication Line Construction</b>	<b>D</b>
238160	00	<b>CONTRACTORS- Roofing</b>	<b>E</b>
236220	01	<b>CONTRACTORS- Sandblasting</b>	<b>E</b>
238170	00	<b>CONTRACTORS- Siding</b>	<b>E</b>
238120	00	<b>CONTRACTORS- Steel and precast concrete</b>	<b>E</b>
237110	01	<b>CONTRACTORS- Water and sewer line construction</b>	<b>D</b>
492110	00	<b>COURIERS- Local Delivery services, local messengers</b>	<b>E</b>
522390	00	<b>CREDIT SERVICES- Companies and activities related to credit and mediation</b>	<b>E</b>
999111	00	<b>DELIVERY</b>	<b>N</b>
339116	00	<b>DENTAL LABORATORY</b>	<b>D</b>
621210	00	<b>DENTIST- Individual and/or firm Must Provide Board Certification: Board of Dental Examiners of AL</b>	<b>G</b>
812191	00	<b>DIET AND WEIGHT REDUCTION</b>	<b>E</b>
812320	00	<b>DRYCLEANING AND LAUNDRY SERVICE</b>	<b>E</b>
611699	00	<b>EDUCATIONAL SERVICES FOR PROFIT-Elementary, secondary, colleges, technical, sports, services, business</b>	<b>E</b>
541330	00	<b>ENGINEER- Individual and/or firm Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	<b>G</b>
561710	00	<b>EXTERMINATING AND PEST CONTROL Must Provide Board Certification: Department of Agriculture and Industries</b>	<b>E</b>
441239	00	<b>FARM EQUIPMENT DEALER</b>	<b>F</b>
111998	00	<b>FARMING AND CROP PRODUCTION- Agriculture, crop production, nursery, fruit, growers</b>	
453998	01	<b>FIREWORKS STAND- Applicant must be age 18 years of age or older. During operating hours there must be at least one person present age 18 years of age or older present. The Town Clerk shall not issue a business license until the applicant has presented a Certificate from the Alabama Fire Marshall's Office giving approval of operation o f the stand</b>	<b>G</b>
713940	00	<b>FITNESS AND SPORTS CENTER</b>	<b>E</b>
453310	01	<b>FLEA MARKET</b>	<b>O</b>
453110	00	<b>FLORISTS</b>	<b>E</b>
113110	00	<b>FORESTRY- Logging, forestry, timber management</b>	<b>E</b>
812210	00	<b>FUNERAL HOMES Must Provide Board Certification: Board of Funeral Services</b>	<b>D</b>
999999	00	<b>GENERAL CATEGORY – UNCLASSIFIED</b>	<b>P</b>
713910	00	<b>GOLF COURSE/COUNTRY CLUB</b>	<b>B</b>
541430	00	<b>GRAPHIC DESIGN SERVICES</b>	<b>E</b>
111411	00	<b>GREENHOUSE, NURSERY, FLORICULTURE PRODUCTION</b>	<b>E</b>
621491	00	<b>HMO- Medical centers and services</b>	<b>S</b>
621610	00	<b>HOME HEALTH CARE SERVICES</b>	<b>E</b>
622110	00	<b>HOSPITALS- Surgical, substance abuse, psychiatric, general care, special</b>	<b>S</b>
713940	01	<b>HEALTH CLUB FACILITIES, PHYSICAL FITNESS</b>	<b>E</b>
519190	00	<b>INFORMATION SERVICES- Providing, storing, processing, access to information</b>	<b>E</b>
524126	00	<b>INSURANCE COMPANY - Casualty, fire and or marine premiums, 11-51-120/123</b>	<b>Q</b>
524128	00	<b>INSURANCE COMPANY- Health, allied, and all other premiums, 11-51-120/123</b>	<b>Q</b>
524210	00	<b>INSURANCE AGENCY AND BROKERAGES</b>	<b>G</b>
516110	00	<b>INTERNET PUBLISHING &amp; BROADCASTING</b>	<b>E</b>
523999	00	<b>INVESTMENT ACTIVITIES – FINANCIAL</b>	<b>D</b>
561720	00	<b>JANITORIAL SERVICE</b>	<b>E</b>
561730	00	<b>LANDSCAPING/LAWN SERVICE</b>	<b>E</b>
812310	00	<b>LAUNDRYMAT- (COIN OPERATED)</b>	<b>R</b>

485320	00	LIMOUSINE SERVICE	E
812331	00	LINEN AND UNIFORM SUPPLY	E
561622	00	LOCKSMITH <i>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</i>	E
332710	00	MACHINE SHOPS AND WELDING	E
551990	00	MANAGEMENT COMPANIES- <i>Offices, enterprises, regional, corporate</i>	E
315999	00	MANUFACTURING - APPAREL- <i>Women, men, children, hosiery, lingerie outerwear, accessories</i>	M
335211	00	MANUFACTURING – APPLIANCE- <i>Small appliance, lighting ,electrical ,battery ,freezer</i>	M
335228	00	MANUFACTURING – APPLIANCE- <i>Major appliances</i>	M
312199	00	MANUFACTURING –BEVERAGE- <i>All types of soft drinks, bottled water, ice</i>	M
337110	00	MANUFACTURING – CABINET AND COUNTERTOP	M
327310	00	MANUFACTURING – CEMENT	M
325998	00	MANUFACTURING – CHEMICAL- <i>Of fertilizer, wood, pesticide, paint, soap and resin</i>	M
334419	00	MANUFACTURING - COMPUTER, ELECTRONIC	M
311991	00	MANUFACTURING – FOOD- <i>Meat, seafood, grain, fruit, dairy, animal, poultry processing</i>	M
337129	00	MANUFACTURING – FURNITURE	M
316999	00	MANUFACTURING -LEATHER AND ALLIED PRODUCTS- <i>Shoes, luggage, handbag, related products ,footwear</i>	M
333999	00	MANUFACTURING – MACHINERY- <i>Office machinery, industrial, engines, farm, HVAC</i>	M
332999	00	MANUFACTURING -METAL FABRICATION- <i>Cutlery, structural, ornamental,</i>	M
327999	00	MANUFACTURING – NONMETALLIC- <i>Clay, glass, cement, lime, pottery, ceramic, brick, tile</i>	M
335999	00	MANUFACTURING – OTHER- <i>All other manufacturing</i>	M
322299	00	MANUFACTURING – PAPER- <i>Pulp, paper, and converted products, stationary, tubes, cores</i>	M
324199	00	MANUFACTURING – PETROLEUM & COAL- <i>Asphalt, grease, roofing and paving products</i>	M
326299	00	MANUFACTURING – PLASTIC & RUBBER- <i>Tires, pipe, hoses, belts, bottles, sheet, wrap, film</i>	M
313112	00	MANUFACTURING – TEXTILE- <i>Fabric, yarn, carpet, canvas, rope, twine, fabric mills</i>	M
336112	00	MANUFACTURING-TRANSPORTATION- <i>Mfg. auto, truck, trailer, motor home, boat, ship, motorcycles</i>	M
321999	00	MANUFACTURING - WOOD- <i>Sawmills, wood, preservation, veneer, trusses, millwork</i>	M
531130	00	MINI WAREHOUSE AND SELF STORAGE	E
212299	00	MINING- <i>All related mining activities</i>	M
484230	00	MOBILE HOME TOWING SERVICE	E
512131	00	MOTION PICTURES- <i>Theatres, videos, recording, drive-ins, sound studios</i>	B
484210	00	MOVING COMPANY	E
712110	00	MUSEUMS- <i>Museums and historical sites, zoos, parks, botanical gardens</i>	D
812113	00	NAIL SALON <i>Must Provide Board Certification: AL Board of Cosmetology &amp; Barbers</i>	E
511110	00	NEWSPAPER PUBLISHER	D
454399	00	NEWSPAPER STANDS <b>Gross Receipts less than \$1,000.00</b>	H
454399	01	NEWSPAPER STANDS <b>Gross Receipts between \$1,000.00 and \$5,000.00</b>	H
454399	02	NEWSPAPER STANDS <b>Gross Receipts over \$5,000.00</b>	H
623110	00	NURSING CARE- <i>Residential care facility, assisted living</i>	Y
623312	00	NURSING HOME- <i>Care for elderly and continuing care facilities</i>	Y
446191	00	NUTRITION	E
621320	00	OPTOMETRIST- <i>Individual and/or firm</i> <i>Must Provide Board Certification: Optometry Board</i>	G

621498	00	OUTPATIENT CARE CENTERS	S
485999	00	PASSENGER TRANSPORTATION- <i>All other</i>	D
485113	00	PASSENGER TRANSPORTATION- <i>Charter and other vehicle transit services</i>	D
522298	00	PAWN SHOP- <i>Title pawn or merchandise</i>	G
454999	00	PEDDLER OR ROLLING STORE	V
812910	00	PET CARE SERVICES	E
541921	00	PHOTOGRAPHER- <i>Studios, portraits, commercial, services</i>	E
621111	00	PHYSICIAN- <i>Individual and/or firm</i> <b>Must Provide Board Certification: Medical Examiners Board</b>	G
621340	00	PHYSICAL, OCCUPATIONAL OR SPEECH THERAPISTS	E
561431	00	POSTAL/MAILING SERVICE	F
323119	00	PRINTING- <i>Screen, quick, digital, books, lithographic</i>	F
541990	01	PROFESSIONAL SERVICES (OTHER)	G
515112	00	RADIO AND TELEVISION STATIONS	D
482110	00	RAIL TRANSPORTATION	K
531210	00	REAL ESTATE- <i>Offices, agents, brokers, management, appraisers</i>	E
532299	00	RENTAL AND LEASING- <i>All Other</i>	G
532120	00	RENTAL AND LEASING- <i>Auto, truck, trailer, RV, all tangible property</i>	D
532220	00	RENTAL AND LEASING- <i>Formal Wear and Costumes</i>	E
532291	00	RENTAL AND LEASING- <i>Home health equipment</i>	E
532230	00	RENTAL AND LEASING- <i>Movie and video rental</i>	E
531110	00	RENTAL AND LEASING- <i>Residential Buildings and Dwellings, Apartments, Mobile Home Parks, Mobile Home Space(s)</i>	Z
531110	01	RENTAL AND LEASING-Apt complexes with 5 or more units	Z
531199	00	RENTAL AND LEASING- <i>Spaces and Booths at Flea Markets</i>	AA
811412	00	REPAIRS AND MAINTENANCE- <i>All appliances, home and garden equipment</i>	E
811229	00	REPAIRS AND MAINTENANCE- <i>All electronic equipment</i>	E
811499	00	REPAIRS AND MAINTENANCE- <i>All Other</i>	F
811119	00	REPAIRS AND MAINTENANCE- <i>General auto repair</i>	E
811120	00	REPAIRS AND MAINTENANCE- <i>Automotive Body, paint, interior and glass repair</i>	E
811191	00	REPAIRS AND MAINTENANCE- <i>Oil Change and Lube</i>	E
811420	00	REPAIRS AND MAINTENANCE- <i>Upholstery and Furniture Repair</i>	E
722499	00	RESTAURANT <b>Must Provide Board Certification: Department of Health</b>	F
722211	00	RESTAURANT - <i>Deli, Fast-Food</i> <b>Must Provide Board Certification: Department of Health</b>	F
441310	00	RETAIL – AUTOMOTIVE PARTS AND ACCESSORIES	F
451211	00	RETAIL – BOOK STORE	F
448130	00	RETAIL -CLOTHING AND ACCESSORIES	F
445120	00	RETAIL -CONVENIENCE STORES	F
443112	00	RETAIL - ELECTRONIC & APPLIANCE - <i>Household, radio, television, and computers</i>	F
451130	00	RETAIL – FABRIC SHOP	F
445110	00	RETAIL - FOOD AND BEVERAGE STORES	F
446191	01	RETAIL -FOOD AND HEALTH SUPPLEMENTS	F
442210	00	RETAIL – FLOOR COVING STORES	F
445230	00	RETAIL -FRUIT AND VEGETABLE MARKET	E
442110	00	RETAIL –FURNITURE- <i>Furniture, home furnishings, stores, floor coverings, window</i>	F
447110	00	RETAIL - GASOLINE RETAIL- <i>Selling Gasoline</i>	BB
445299	00	RETAIL - GENERAL MERCHANDISE STORE- <i>Department, warehouse clubs,</i>	F

		<i>superstores</i>	
453220	00	RETAIL – GIFT, NOVELTY	F
444130	00	RETAIL - HARDWARE STORES	F
444110	00	RETAIL - HOME IMPROVEMENT CENTER	F
448310	00	RETAIL - JEWELRY STORE	F
454113	00	RETAIL – MAIL ORDER	F
441199	00	RETAIL – MOTOR VEHICLES- <i>New or used automobiles, motorcycles, atv's, Moped. Motor bike, motor scooter</i> <b>Must Provide Board Certification: Rev Dept - Regulatory License</b>	D
441310	01	RETAIL - MOTOR VEHICLES- <i>Parts and accessories, new or used</i>	F
454210	00	RETAIL - NON-STORE- <i>Vending machine operators, direct selling, mail order</i>	F
453210	00	RETAIL – OFFICE SUPPLIES, STATIONARY	F
453998	02	RETAIL – OTHER	F
446110	00	RETAIL - PHARMACIES AND DRUG STORES	F
451110	00	RETAIL - SPORTING GOODS & HOBBIES	F
453991	00	RETAIL- TOBACCO STORE	F
453998	03	RETAIL – ALL OTHER	F
522129	00	SAVINGS AND LOAN BRANCH/ATM	I
522120	00	SAVINGS AND LOAN MAIN	I
522399	00	SECURITIES, COMMODITY- <i>Brokerage, portfolios, investment, and other finance</i>	D
517410	00	SATELLITE DEALER	E
487210	00	SCENIC AND SIGHTSEEING TRANSPORTATION WATER	E
562991	00	SEPTIC TANKS AND RELATED SERVICES	E
451130	01	SEWING, NEEDLEWORK, PIECE GOODS	F
999333	00	SMALL VENDOR- <i>Less than \$ 7,500.00 per year</i>	U
624110	00	SOCIAL ASSISTANCE FOR PROFIT- <i>Shelters, vocational, child care, abuse, emergency</i>	E
562111	00	SOLID WASTE COLLECTION	G
611620	00	SPORTS AND RECREATION INSTRUCTION- <i>Camps or Schools</i>	E
512240	00	SOUND RECORDING STUDIOS	G
541360	00	SURVEYOR- <i>Individual and/or firm</i> <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	G
812199	00	TANNING SALONS & OTHER PERSONAL SERVICES	E
812198	00	TATTOO PARLOR	G
485310	00	TAXI CABS	E
541213	00	TAX PREPARATION	E
517310	00	TELECOMMUNICATIONS- <i>Telephone local per 11-51-128</i>	J
517319	00	TELECOMMUNICATIONS- <i>Telephone long distance 11-51-128</i>	J
517329	00	TELECOMMUNICATIONS- <i>Cellular and other wireless, paging</i>	E
517339	00	TELECOMMUNICATIONS- <i>Resellers of service</i>	E
611519	00	TRUCK DRIVING SCHOOLS	G
811111	00	TRUCK REPAIR SHOPS	P
484110	00	TRUCK TRANSPORTATION- <i>Local, long-distance, freight, moving and storage</i>	D
484230	01	TRUCK TRANSPORTATION- <i>Terminal- state regulated 37-3-33</i>	W
453310	02	USED MERCHANDISE STORES- <i>Books, miscellaneous, consignment</i>	F
221122	00	UTILITIES - <i>Electric Power or light company</i>	L
221210	00	UTILITIES- <i>Natural Gas Company</i>	L
221199	00	UTILITIES- <i>Water, Sewage and Other Systems</i>	L
454210	01	VENDING – NUMBER OF MACHINES	H
541940	00	VETERINARIAN- <i>Individual and/or firm</i> <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	G

493110	00	WAREHOUSE AND STORAGE- <i>Household, refrigerated, special</i>	S
562998	00	WASTE MANAGEMENT- <i>Sewer, storm basin, tank cleaning services</i>	D
812990	01	WEDDING CHAPELS	G
812990	02	WEDDING PLANNING SERVICES	G
422299	00	WHOLESALE TRADE- <i>Brick, Stone, and Related Construction materials</i>	D
421099	00	WHOLESALE TRADE- <i>Durable, vehicle, machinery, equipment, furniture</i>	D
422099	00	WHOLESALE TRADE- <i>Non-durable, wholesale gasoline distributor</i>	D
422199	00	WHOLESALE TRADE- <i>Non-durable, paper, apparel, grocery, beverages, dairy</i>	D
422999	00	WHOLESALE TRADE- <i>Tobacco products</i>	D
488410	00	WRECKER COMPANY/SERVICE	G

## Schedule "A"

First Ambulance -----\$100.00  
Each additional ----- \$ 25.00 each

In addition , no person, firm or corporation shall operate in the Town of Rogersville an ambulance which carries passengers unless passengers in each public vehicle are protected by a public liability policy issued by a solvent incorporated insurance company authorized to write automobile liability insurance in the State of Alabama, subject to the following limits: For all damages arising out of a bodily injury to one person; \$ 500,000.00; and subject to that limit for each person the total liability on account to one accident shall be limited to \$ 1,000,000.00. It is not required that such coverage shall apply to the assureds employee or employees which engage in operating or being carried in any of the assureds vehicles by other employee or employees of the assured, who are injured while engaged at the time of such injury in performing any duties for the assured in connection with trade, business or occupation of the assured. \$ 200,000.00 for all property damage in any one accident except property of assured, or property in the custody of assured for which assured is legally responsible. Said policy shall include an endorsement to the effect that said policy shall not be canceled without notice of cancellation being given to the Town Clerk of Rogersville, Alabama, at least five days prior to the date of cancellation. The Town Clerk shall not issue any ambulance service license under this Ordinance, unless the applicant shall exhibit an insurance policy as hereby specified and listing the Town of Rogersville, Alabama, as a certificate holder and a record shall be made of such policies.

## Schedule "B"

More            Less  
Than    but    than

0 ..... 99,999.00            \$ 100.00  
Over 100,000.00            \$ 150.00  
(Seasonal events are not subject to reduction rate after July 1)

## Schedule "C"

One Chair	\$ 30.00
Each Additional Chair	\$ 10.00

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

More Than	but Less Than	
0.....	49,999.00	\$ 60.00
50,000.00.....	99,999.00	\$ 100.00
100,000.00.....	199,999.00	\$ 150.00
200,000.00.....	299,999.00	\$ 325.00
300,000.00.....	399,999.00	\$ 450.00
400,000.00.....	499,999.00	\$ 570.00
500,000.00.....	599,999.00	\$ 685.00
600,000.00.....	699,999.00	\$ 795.00
700,000.00.....	799,999.00	\$ 900.00
Over 800,000.00		\$1,000.00

**Schedule "E" - If gross receipts are:**

0.....	49,999.00	\$ 60.00
50,000.00.....	99,999.00	\$ 100.00
100,000.00.....	199,999.00	\$ 150.00
200,000.00.....	299,999.00	\$ 325.00
300,000.00.....	399,999.00	\$ 450.00
400,000.00.....	499,999.00	\$ 570.00
500,000.00.....	599,999.00	\$ 685.00
600,000.00.....	699,999.00	\$ 795.00
700,000.00.....	799,999.00	\$ 900.00
Over 800,000.00		\$1,000.00



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

More but Than	Less Than	
0.....	49,999.00	\$ 60.00
50,000.00.....	99,999.00	\$ 100.00
100,000.00.....	199,999.00	\$ 150.00
200,000.00.....	299,999.00	\$ 325.00
300,000.00.....	399,999.00	\$ 450.00
400,000.00.....	499,999.00	\$ 570.00
500,000.00.....	599,999.00	\$ 685.00
600,000.00.....	699,999.00	\$ 795.00
700,000.00.....	799,999.00	\$ 900.00
Over 800,000.00		\$1,000.00

**Schedule “G”**

More Than	but	Less Than	
0.....		99,999.00	\$ 60.00
100,000.00.....		199,999.00	\$ 100.00
200,000.00.....		499,999.00	\$ 250.00
Over 500,000			\$ 500.00

**Schedule “H” Vending Machines**

Vending machine shall mean any type of machine that dispenses any merchandise or product.

If gross receipts are			License Fee
More than	but	Less than	
\$ 0.00		\$ 1,000.00	\$ 10.00 per machine
\$ 1,000.00		\$ 5,000.00	\$ 20.00 per machine
Over \$5,000.00			\$ 25.00 per machine

A list of machine locations must be submitted with license fee.

## Schedule "I"

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 Main Office Facility	\$ 125.00

### Section 11-51-130

#### **Banks.**

(a) Municipalities may levy a license in proportion to the capital, surplus and undivided profits of the bank, but not more than the following amounts, to wit:

- (1) Where the capital, surplus and undivided profits are \$ 50,000.00 or less, \$ 10.00;
- (2) Where the capital, surplus and undivided profits are more than \$ 50,000.00 and not over \$ 100,000.00, \$ 20.00;
- (3) Where the capital, surplus and undivided profits are more than \$ 100,000.00 and not over \$ 150,000.00, \$ 30.00;
- (4) Where the capital, surplus and undivided profits are more than \$ 150,000.00 and not over \$ 200,000.00, \$ 40.00;
- (5) Where the capital, surplus and undivided profits are more than \$ 200,000.00 and not over \$ 250,000.00, \$ 50.00;
- (6) Where the capital, surplus and undivided profits are more than \$ 250,000.00 and not over \$ 300,000.00, \$ 60.00;
- (7) Where the capital, surplus and undivided profits are more than \$ 300,000.00 and not over \$ 350,000.00, \$ 70.00;
- (8) Where the capital, surplus and undivided profits are more than \$ 350,000.00 and not over \$ 400,000.00, \$ 80.00;
- (9) Where the capital, surplus and undivided profits are more than \$ 400,000.00 and not over \$ 450,000.00, \$ 90.00;
- (10) Where the capital, surplus and undivided profits are more than \$ 450,000.00 and not over \$ 500,000.00, \$ 100.00;
- (11) Where the capital, surplus and undivided profits are more than \$ 500,000.00 and not over \$ 600,000.00, \$ 110.00;
- (12) Where the capital, surplus and undivided profits are in excess of \$ 600,000.00, \$ 125.00; and
- (13) On each branch bank, not more than \$ 10.00.

(b) The term "undivided profits" as used in subsection (a) of this section shall be construed to mean the undivided profits as shown by the books of the bank, and all payments shall be based on the report made by the banks to the Superintendent of Banks next preceding January 1.

(Acts 1911, No. 84, p. 50; Acts 1921, Ex. Sess., No. 18, p. 17; Code 1923, §6287; Code 1940, T. 37, §747.)

### Section 11-51-131

#### **Savings and loan associations.**

Municipalities may levy a license on savings and loan associations in proportion to the amount paid in on nonwithdrawable shares, reserves and undivided profits of the association upon the same schedule as is provided for banks and none other.

(Acts 1931, No. 159, p. 218; Code 1940, T. 37, §748.)

## **Schedule “J” – Telephones and Telecommunications**

### **Code of Alabama § 11-51-128**

Local Exchange      \$ 60.00

Long Distance        \$ 15.00

#### **Section 11-51-128**

##### **Telephone companies.**

(a) The maximum amount of privilege or license tax which the several municipalities within this state may annually assess and collect of persons operating telephone exchanges and long distance telephone lines in this state for the privilege of doing intrastate business within the limits of such municipalities, whether such persons are incorporated under the laws of this state or any other state, is fixed as follows:

(1) In municipalities having not exceeding 500 inhabitants, exchange license, \$ 15.00, long distance license, \$ 8.00;

(2) In municipalities having a population of more than 500 and not exceeding 1,000, exchange license, \$ 30.00, long distance license, \$ 8.00;

(3) In municipalities having a population of more than 1,000 and not exceeding 2,000, exchange license, \$ 60.00, long distance license, \$ 15.00;

(4) In municipalities having a population of more than 2,000 and not exceeding 3,000, exchange license, \$ 105.00, long distance license, \$ 27.00;

(5) In municipalities having a population of more than 3,000 and not exceeding 4,000, exchange license, \$ 150.00, long distance license, \$ 38.00;

(6) In municipalities having a population of more than 4,000 and not exceeding 5,000, exchange license, \$ 210.00, long distance license, \$ 53.00;

(7) In municipalities having a population of more than 5,000 and not exceeding 6,000, exchange license, \$ 270.00, long distance license, \$ 68.00;

(8) In municipalities having a population of more than 6,000 and not exceeding 7,000, exchange license, \$ 330.00, long distance license, \$ 83.00;

(9) In municipalities having a population of more than 7,000 and not exceeding 8,000, exchange license, \$ 390.00, long distance license, \$ 98.00;

(10) In municipalities having a population of more than 8,000 and not exceeding 9,000, exchange license, \$ 450.00, long distance license, \$ 113.00;

(11) In municipalities having a population of more than 9,000 and not exceeding 10,000, exchange license, \$ 510.00, long distance license, \$ 128.00;

(12) In municipalities having a population of more than 10,000 and not exceeding 11,000, exchange license, \$ 570.00, long distance license, \$ 143.00;

(13) In municipalities having a population of more than 11,000 and not exceeding 12,000, exchange license, \$ 630.00, long distance license, \$ 158.00;

(14) In municipalities having a population of more than 12,000 and not exceeding 13,000, exchange license, \$ 690.00, long distance license, \$ 173.00;

(15) In municipalities having a population of more than 13,000 and not exceeding 14,000, exchange license, \$ 750.00, long distance license, \$ 188.00;

(16) In municipalities having a population of more than 14,000 and not exceeding 15,000, exchange license, \$ 800.00, long distance license, \$ 203.00;

(17) In municipalities having a population of more than 15,000 and not exceeding 16,000, exchange license, \$ 870.00, long distance license, \$ 210.00;

(18) In municipalities having a population of more than 16,000 and not exceeding 17,000, exchange license, \$ 920.00, long distance license, \$ 233.00;

(19) In municipalities having a population of more than 17,000 and not exceeding 18,000, exchange license, \$ 990.00, long distance license, \$ 248.00;

(20) In municipalities having a population of more than 18,000 and not exceeding 19,000, exchange license, \$ 1,050.00, long distance license, \$ 263.00;

(21) In municipalities having a population of more than 19,000 and not exceeding 20,000, exchange license, \$ 1,110.00, long distance license, \$ 278.00;

(22) In municipalities having a population of more than 20,000 and less than 175,000, exchange license, \$ 1,110.00 for the first 20,000 inhabitants and \$ 60.00 for each additional 1,000 inhabitants or majority fraction thereof, up to 175,000 population; long distance license, \$ 278.00 for the first 20,000, and \$ 15.00 for each additional 1,000, or majority fraction thereof, up to 175,000 population; and

(23) In municipalities having a population of more than 175,000, exchange license, \$ 12,000, long distance license, \$ 3,000.00.

(b) In arriving at the assessment of privilege or license tax which may be assessed and collected under subsection (a) of this section, the population of the several cities and towns shall be computed and based on the federal census next preceding the year for which such license tax is assessed from year to year; provided, that if a municipality should be incorporated subsequent to any federal census the population shown in the charter of incorporation shall determine the amount of license due until the next federal census shall find and declare such population.

(Code 1923, §2161; Acts 1935, No. 194, p. 256; Code 1940, T. 37, §744; Acts 1947, No. 355, p. 238, §2.)

## **Schedule “K” Railroads**

### **Code of Alabama §11-51-124**

**\$ 25.00**

#### **Section 11-51-124**

##### **Railroads.**

(a) The maximum amount of privilege or license tax which the several municipalities within this state may annually assess and collect of persons operating railroads in this state as common carriers for the privilege of doing intrastate business within the limits of such municipalities, whether such companies are incorporated under the laws of this state or any other state or whether incorporated at all or not, is hereby prescribed and fixed as follows:

(1) In municipalities of not more than 250 inhabitants, \$ 10.00;

(2) In municipalities having a population of more than 250 and not exceeding 500, \$ 15.00;

(3) In municipalities having a population of more than 500 and not exceeding 750, \$ 20.00;

(4) In municipalities having a population of more than 750 and not exceeding 1,000, \$ 25.00;

(5) In municipalities having a population of more than 1,000 and not exceeding 5,000, \$ 25.00 for the first 1,000 inhabitants and \$ 25.00 for each additional 1,000 inhabitants or a majority fraction thereof;

(6) In municipalities having a population of more than 5,000 and not exceeding 10,000, \$ 25.00 for the first 1,000 inhabitants and \$ 30.00 for each additional 1,000 or majority fraction thereof; and

(7) In municipalities having a population of more than 10,000, \$ 25.00 for the first 1,000 inhabitants and \$ 35.00 for each additional 1,000 inhabitants or majority fraction thereof; provided, however, that in no case shall any municipality assess or collect such a privilege or license tax exceeding \$ 2,000.00.

(b) In arriving at the amount of privilege or license tax which may be assessed and collected under the provisions of subsection (a) of this section, the population of the several cities and towns shall be computed and based upon the federal census next preceding the year for which such license tax is assessed from year to year; provided, that if a municipality should be incorporated subsequent to any federal census, the population shown in the charter of incorporation shall determine the amount of the license due until the next federal census shall find and declare such population.

(Acts 1935, No. 194, p. 256; Code 1940, T. 37, §740.)

### **Schedule “L” Utilities**

3 % of Gross Receipts in accordance with Code of Alabama § 11-51-129

*The Town of Rogersville has chosen to exempt the Rogersville Water and Sewer Board from a license fee at this time.*

### **Schedule “M”**

More Than	but Less Than	
0.....	74,999.00	\$ 100.00
75,000.00.....	99,999.00	\$ 150.00
100,000.00.....	199,999.00	\$ 200.00
200,000.00.....	499,999.00	\$ 250.00
500,000.00.....	999,999.00	\$ 500.00
1,000,000.00.....	1,999,999.00	\$ 750.00
2,000,000.00.....	2,999,999.00	\$1,000.00
3,000,000.00.....	4,999,999.00	\$1,250.00
5,000,000.00.....	6,999,999.00	\$1,500.00
7,000,000.00.....	9,999,999.00	\$2,000.00
Over 10,000,000.00		\$3,000.00

### **Schedule “N” – Delivery License**

Flat Fee (Gross Receipts must be under \$75,000 per Section 21 of Municipal Ordinance.) \$ 60.00

## Schedule “O”

\$ 50.00 1<sup>st</sup> booth  
\$ 20.00 each additional booth

## Schedule “P”

0.....199,999.00	\$ 60.00
200,000.00.....499,999.00	\$ 125.00
500,000.00.....999,999.00	\$ 400.00
Over 1,000,000.00	\$ 800.00

## Schedule “Q” - Insurance

### Section 11-51-120

#### **Insurance companies - Fire and marine insurance companies.**

No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any fire or marine insurance company doing business in such municipality except upon a percentage of each \$ 100.00 of gross premiums, less return premiums, on policies issued during the preceding year on property located in such municipality. Such percentage shall not exceed four percent on each \$ 100.00 or major fraction thereof of such gross premiums, and no credit or deduction of any kind shall be allowed or made on account of the cost of reinsurance by such company in a company not authorized to do business in this state.

Any municipality may charge a flat minimum license at the beginning of each year for new companies doing business therein on which there shall be an adjustment at the expiration of such year upon such percentage as may be fixed by said municipality, but such percentage shall not exceed four percent (4%) of the gross premiums, less return premiums, collected by such companies on policies issued during the preceding year in such municipality.

(Acts 1935, No. 194, p. 256; Code 1940, T. 37, §739.)

### Section 11-51-121

#### **Insurance companies - Insurance companies other than fire and marine insurance companies.**

(a) No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any insurance company, other than fire and marine insurance companies, doing business therein or its agents which shall exceed for the company and its agents the following amounts:

- (1) Each insurance company in cities and towns having a population of 5,000 or less, \$ 10.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of the gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.
- (2) Each such insurance company in cities and towns having a population of over 5,000 and not over 10,000, \$ 15.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said towns and cities.
- (3) Each such insurance company, in cities and towns having a population of over 10,000 and not exceeding 50,000, \$ 20.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.
- (4) Each such insurance company, in cities and towns having a population of more than 50,000, \$ 50.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.

The amount specifically named in the schedule contained in this section shall be payable at the time and in the manner that other privilege or license taxes are required to be paid by the laws, ordinances or charters of the several cities and towns, and the amount of said tax based on gross premiums shall be paid as provided in this article.

(b) Upon the payment or tender of the amount specifically named in the schedule in subsection (a) of this section to any city or town, any insurance company, other than fire and marine insurance companies, authorized to do business in this state, shall be permitted to do business in said city or town through its agents, resident or soliciting, duly appointed in writing, which agents shall not be subject to or required to pay any privilege or occupation tax to said city or town for representing said company or soliciting business for it. On January 1, or within sixty days thereafter, of each year, each insurance company, other than fire and marine insurance companies, which did any business in, or wrote any insurance for any citizen or resident of, any city or town in this state during any part of the next preceding year shall, if a license or privilege tax is imposed by said city or town on any insurance company, other than fire and marine insurance companies, furnish the mayor or other executive head of said city or town a statement in writing, verified by the affidavit of the president, vice-president or secretary of the company, which statement shall set out and show the full and true amount of gross premiums, less return premiums, received during the preceding year, on all policies of such insurance issued in such city or town during the said preceding year, and shall accompany said statement with the amount of license due from said company. Failure to furnish said statement or to pay such amount to any city or town, as herein required, shall, if so provided by the ordinances of the city or town, cause a forfeiture of the right of the company so failing or its agents, to continue to do business in said city or town until said statement shall have been furnished and said sum shall have been paid, and shall subject the company and its agents to such penalties as the ordinances of said city or town may prescribe, not exceeding the penalties imposed upon other corporations or persons for failure to pay license or privilege taxes.

(Code 1923, §2155; Acts 1935, No. 194, p. 256; Code 1940, T. 37, §736.)

### Schedule “R”

Up to 10 machines .....	\$ 60.00
Each additional machine.....	\$ 5.00

### Schedule “S”

From zero	to	5,000 square feet	\$ 50.00
From 5,001	to	10,000 square feet	\$100.00
From 10,001	to	20,000 square feet	\$200.00
From 20,001	to	30,000 square feet	\$300.00
From 30,001	to	40,000 square feet	\$400.00
From 40,001	to	50,000 square feet	\$500.00
From 50,001	to	60,000 square feet	\$600.00
From 60,001	to	70,000 square feet	\$700.00
From 70,001	to	80,000 square feet	\$800.00
From 80,001	to	90,000 square feet	\$900.00
From 90,001	up		\$1,000.00 plus \$0.01 per square foot over 90,000

### Schedule “T”

0.....4,999,999.00	\$ 250.00
Over 5,000,000.00	\$ 500.00

**Schedule “U” – Small Vendor License**

\$ 25.00

**Schedule “V” – Peddlers**

Yearly rate only \$ 100.00

**Schedule “W” – Truck Terminal Transportation**

Code of Alabama §37-3-33 - \$ 25.00

**Schedule “X”**

Event and rate schedule must be approved in advance by Town Council.

**Schedule “Y”**

First bed \$ 100.00  
Each additional bed \$ 10.00

**Schedule “Z”**

Each Rental House.....\*.\$ 60.00  
Apartments with four units or less..... \* \$ 60.00 per bldg.  
Apartment Complex with five or more units .....\*\$ 10.00 per unit

*\*One issue fee per owner, per year.*

**Schedule “AA”**

\$ 20.00 1<sup>st</sup> booth  
\$ 10.00 each additional booth

**Schedule “BB”**

First Pump \$ 20.00 ( No issue fee in conjunction with other schedules.)  
Each Additional Pump \$ 10.00



## **SECTION 21. Delivery License.**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$60.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
  - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
  - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
  - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
  - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
  - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

**License term; minimums.** The license term and the minimum amount for a business license are as follows:

- (a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be \$ 50.00.
- (b) *Half Year.* Every person who commences business on or after July 1<sup>st</sup>, shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year.