

**Fee Schedule
City of Samson**

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

Schedule Number	Sch. Code	Description	Fee Amount
111998	00	Farming - agriculture, crop production, nursery, fruit, growers	F
112990	00	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	F
113110	00	Forestry - logging, forestry, timber track operations, timber mgt	D
114119	00	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	E
115111	00	Agriculture support – cotton gin	F
115114	00	Agriculture support farm mgt, post-harvest activities	F
211111	00	Oil and gas extraction - natural gas liquid extraction, crude extraction	C
212299	00	Mining - (except for oil and gas) all related mining activities	C
213112	00	Mining support services - for oil and gas mining activities, oil/gas wells	C
221122	00	Utilities - electric power or light company - state regulated	G
221210	00	Utilities - natural gas company - state regulated	G
221310	00	Utilities - water, sewage treatment, steam, and other	G
236118	00	Contractors – Remodeling	E
236220	00	Contractors - <u>general contractors</u> , comm bldg, residential, subdivisions	E
236221	00	Contractors - <u>general contractors</u> - itinerant not local	T
237110	00	Contractors - <u>specialty trade</u> - water well drilling & irrigation	E
237310	00	Contractors – Asphalt Paving	E
237990	00	Contractors - <u>heavy construction</u> , highway, bridge, street, water, sewer	D
237990	01	Contractors - <u>specialty trade</u> - building equipment & mechanical install	E
237991	00	Contractors - <u>heavy construction</u> - itinerant not local	T
238110	00	Contractors - <u>specialty trade</u> - concrete contractors, foundations, flooring	E
238120	00	Contractors - <u>specialty trade</u> - structural steel erection	E
238130	00	Contractors - <u>specialty trades contractors</u> - non-general & non-heavy	D
238130	01	Contractors – <u>specialty trade</u> – carpentry	E
238140	00	Contractors - <u>specialty trade</u> – masonry, marble, stone contractors	E
238150	00	Contractors - <u>specialty trade</u> - glass and glazing contractors	E
238160	00	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	E
238210	00	Contractors - <u>specialty trade</u> - electrical contractors	E
238220	00	Contractors – <u>specialty trade</u> – heating & cooling contractors	E
238310	00	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	E
238320	01	Contractors - <u>specialty trade</u> - plumbing	E
238320	00	Contractors - <u>specialty trade</u> - painting and wall covering	E
238330	00	Contractors - <u>specialty trade</u> - floor coverings/all types	E
238340	00	Contractors - <u>specialty trade</u> – brick mason	E
238910	00	Contractors - <u>specialty trade</u> – demolition, excavation, site development	E
238990	00	Contractors – <u>specialty trade</u> – fence, wood & metal	E
238990	01	Contractors – <u>specialty trade</u> – swimming pool builder	E
311991	00	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing,	F
312121	00	Beer on/off premise – new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$75.00
312122	00	Beer off premise - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$75.00
312131	00	Wine on/off premise - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$75.00
312131	01	Wine off premise - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$75.00
312141	00	Lounge Retail Liquor License Class I – Additional Information: New licensees must be approved by city – must also submit copy of AL Beverage Control Board License-Licensee. The purchase of this license includes liquor, beer and wine. Must also purchase Miscellaneous retailers license under 453220.00	\$650.00

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312141	01	Restaurant Retail Liquor License – Additional Information: New licensees must be approved by city – must also submit copy of AL Beverage Control Board License. The purchase of this license includes liquor, beer and wine. Must purchase Restaurant License 722110.	\$650.00
312141	02	Club Class II Lounge Package Store Additional Information: New licensees must be approved by city. Must also submit copy of AL Beverage Control Board License The purchase of this license includes liquor, beer and wine. Must purchase Miscellaneous retailers license 453220.00	\$650.00
312141	03	Private Club Class I – Addl Information: A non profit corporation or association organized or formed in good faith by authority of law and which must have at least one hundred fifty (150) paid-up members. It must be the owner, lessee or occupant of an establishment operated solely for the objects of a national, social, patriotic, political or athletic nature or the like, but not for pecuniary gain as evidenced by U.S. Internal Revenue Service qualified exemption status, and the property as well as the advantages of which belong to all the members and which maintains an establishment provided with special space and accommodations where, in consideration of payment, food, with or without lodging, is habitually served. The club shall hold regular meetings, continue its business through officers regularly elected, admit members by written application only and five-day waiting period, investigation and ballot and charge and collect dues from elected members. Licensee may offer for sale all classes of alcoholic beverages for on-premises consumption. Additional Information: New licensees must be approved by city – must also submit copy of AL Beverage Control Board License. The purchase of this license includes liquor, beer and wine. Must purchase Miscellaneous retailers license 453220.00	\$1,000.00
312141	09	Private Club Liquor License – Class II – Must submit copy of ABC Board License.....New licensees must apply at city hall. The purchase of this license includes liquor, beer and wine. Must purchase miscellaneous retailers license 453220.00	\$1,250.00
312141	04	Importers License - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$250.00
312141	05	Liquor Wholesale License - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$500.00
312132	00	Beer and Wine Wholesaler- must also submit copy of AL Beverage Control Board License	\$375.00
312132	01	Beer Wholesaler- must also submit copy of AL Beverage Control Board License	\$250.00
312132	02	Wine Wholesaler must also submit copy of AL Beverage Control Board License	\$275.00
312141	06	Special Retail Liquor License 30 days or less - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$100.00 Temporary
312141	07	Special Retail Liquor License More than 30 days - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$250.00 Temporary
312141	08	Special Retail Liquor License per day - new licensees must be approved by city – must also submit copy of AL Beverage Control	\$150.00 per day

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		Board License	
312212	00	Beverage mfg - all types of soft drinks, bottled water, breweries, ice	E
313112	00	Textile mfg - fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
314129	00	Other mfg - mill operations not covered in 313, rugs, linen, curtains	E
315999	00	Apparel mfg - women, men, children, hosiery, outerwear, accessories	D
316993	00	Leather mfg - shoes, luggage, handbag, related products, all footwear	D
321999	00	Wood mfg - sawmills, wood preservation, veneer, trusses, millwork	F
322229	00	Paper mfg - pulp, paper, and converted products, stationary, tubes, cores	E
323114	00	Printing - screen, quick, digital, books, lithographic, handbills, comm.	D
324199	00	Petroleum and coal mfg - asphalt, grease, roofing, paving products	C
325998	00	Chemical mfg - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C
326291	00	Plastic & rubber mfg - tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
327320	00	Nonmetallic mfg - concrete ready mix plant	C
327331	00	Nonmetallic mfg - glass, lime, pottery, ceramic, brick, tile	C
331521	00	Primary metal mfg - iron, steel, aluminum, wire, copper, foundries	C
332321	00	Door mfg - commercial & residential, metal or wood	D
332999	00	Metal fabrication - cutlery, structural, ornamental, machine shops	D
333990	00	Machinery mfg - office machinery, industrial, engines, farm, HVAC	C
334419	00	Computer & electronic mfg - audio, video, circuit boards, peripherals	C
335211	00	Appliance mfg - small appliance, lighting, electrical, battery, freezer	C
336112	00	Transportation mfg - mfg auto, truck, trailer, motor home, boat, ship	D
337129	00	Furniture mfg - cabinets, office, household, beds, medical, kitchen	C
339999	00	Miscellaneous mfg - dental lab, & specialty mfg not defined	B
423990	00	Wholesale trade - durable, vehicle, machinery, equipment, furniture	E
424720	00	Wholesale trade - wholesale gasoline distributor	F
424990	00	Wholesale trade - non-durable, paper, apparel, grocery, beverages, dairy	E
441110	00	Motor vehicles - new car dealerships and lots	D
441120	00	Motor vehicles - used car dealerships	D
441222	00	Motor vehicles - boat dealership	D
441310	00	Motor vehicle & parts - auto, motorcycles, boats, parts, accessories	C
441320	00	Automobile tire dealer - new, used, recapping	C
442110	00	Furniture - furniture, home furnishings, stores,	C
442210	00	Flooring - carpet, flooring covering, window treatments	C
443112	00	Electronic & appliance store - household, radio, television, computers	B
444190	00	Building materials - hardware, paint, home center, wallpaper, nursery	C
444220	00	Farm Supply - fertilizer, seed, garden supplies	C
445120	00	Food & beverage stores - grocery, convenience store, markets	F
446110	00	Health care stores - drug, pharmacy, cosmetic, optical, health food	C
447110	00	Gasoline Retail - selling gasoline with or without convenience stores	E
448130	00	Clothing & accessories - men, women, children, infant, shoe, jewelry	B
451110	00	Sporting goods & hobbies - toy, fish, gun, books, games	B
451130	00	Specialty Merchandise - sewing, needlework, embroidery	B
452990	00	General merchandise stores - department, warehouse clubs, superstores	C
453210	00	Office Supplies - non-store retailer, delivery	
453220	00	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used merchandise	B
453310	00	Used Merchandise Stores - books, antiques, consignment, flea market	F
454210	00	Non-store retailers - vending machine operators, direct selling, mail order	D
454311	00	Heating Fuel Oil Dealers - propane, butane, sales, service	F
454390	00	Non-store Retailer - fruit and vegetable stands, temporary	I
454391	00	Non-Store Retailer - peddlers license / local peddler	I

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454392	00	Non-Store Retailer - peddlers license / itinerant peddler	T
481111	00	Air transportation - airline tickets, shipping, freight, charters service	B
482110	00	Rail transportation - transportation, ticket offices, state regulated	11-51-124
483212	00	Water transportation - coastal, freight forwarders, inland, passenger	B
484110	00	Truck Delivery - general freight, moving, and storage	C
484230	00	Truck transportation - terminal - state regulated	37-3-33
485113	00	Passenger transportation - charter and other vehicle transit services	B
485114	00	Passenger transportation - bus terminals state regulated	37-3-33
485310	00	Passenger transportation - taxi cabs, limousine service, buggy, charters	J
485321	00	Passenger transportation - number of taxis, cabs, limousines, or buggys	J
487990	00	Sightseeing - scenic and sightseeing, land, air, water, special transportation	A
488410	00	Motor Vehicle Towing – wrecker service, road side assistance	E
492210	00	Couriers - couriers and local messengers, services, local delivery services	C
493110	00	Warehousing and storage - distribution, household, refrigerated, special	F
511120	00	Periodical Publisher – advertising, periodicals, databases, software	B
511199	00	Publishing industries - newspaper	B
512131	00	Motion pictures - theatres, videos, recording, drive-ins, sound studios	A
514190	00	Information services - all types of information services	A
515120	00	Broadcasting - radio and television stations	B
515210	00	Cable – cable and other subscription programming	B
517910	00	Telecommunications - telephone local per 11-51-128	K
517910	01	Telecommunications - telephone long distance per 11-51-128	K
517212	00	Telecommunications - cellular and other wireless, paging	A
517310	00	Telecommunications - resellers of service	A
517410	00	Satellite Telecommunications – satellite dish dealers	A
521110	00	Bank Main Office - not branch location or ATM	U
521111	00	Bank Branch or ATM - not main office of bank	U
522120	00	Savings and Loans - not branch location or ATM	U
522121	00	S&L Branch or ATM - not main office	U
522298	00	Pawn Shop - whether title pawn or merchandise	A
522390	00	Credit services - companies and activities related to credit and mediation	B
523999	00	Securities, commodity - brokerage, portfolio, investment, other	A
524126	00	Insurance Company - casualty, fire, and/or marine premiums	11-51-120/123
524128	00	Insurance Company - health, allied and all other premiums	11-51-120/123
524210	00	Agent Office - administration of third parties, pension funds, annuities, etc	B
525990	00	Funds, trusts, other financial agencies - agents, agencies, investments	A
531210	00	Real estate - offices, agents, brokers, management, appraisers	B
532310	00	Rental and leasing - auto, truck, trailer, RV, all tangible property	C
532230	00	Rental and leasing - movie and video rental	D
541110	00	Attorney/Lawyers - individual and/or firm professional license	A
541211	00	Accountant/CPAs - individual and/or firm professional license	A
541310	00	Architect - individual and/or firm professional license	A
541330	00	Engineer - individual and/or firm professional license	A
541340	00	Draftsman – individual and/or firm	A
541360	00	Surveyor - individual and/or firm professional license	A
541410	00	Interior Design – designer services, decorator	A
541511	00	Computer Programmer - individual and/or professional firm license	A
541810	00	Advertising Agencies – agencies and consulting services	A
541850	00	Display Advertising – aerial, billboard, outdoor, store displays	B
541921	00	Photographer - studios, portrait, commercial, services	A

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541940	00	Veterinarian - individual and/or firm professional license	A
541990	01	Professional Services Not Elsewhere Classified - scientific, technical	A
541990	00	Management companies - offices, enterprises, regional, corporate	B
561499	00	Administrative services - answering, employment, security, travel	C
561611	00	Investigation Service – private investigators	C
561621	00	Security System – sales, service, installation	C
561622	00	Locksmith – individual or firm	C
561710	00	Exterminating services - exterminating company and its services	E
561720	00	Janitorial firm - janitorial cleaning services - individual or firm	F
561730	01	Pool Service – maintenance, services, repairs	F
561730	00	Landscape Service – landscape, lawn care	F
561730	02	Tree Service – planting, pruning, removal, spraying	F
561740	00	Carpet Cleaning – carpet and upholstery cleaning	F
561990	00	All Other Support Services – auctioneers, shredding, trading stamp	F
562991	00	Waste Management – septic tank service	F
562998	00	Waste management - companies, trucks, landfill, services,	F
611699	00	Educational services - technical, computer, sports, services, business	D
621111	00	Physician - individual and/or firm professional license	A
621210	00	Dentist - individual and/or firm professional license	A
621310	00	Chiropractor - individual and/or firm professional license	A
621320	00	Optometrist - individual and/or firm professional license	A
621491	00	HMO - medical centers and services	B
621498	00	Outpatient Care Centers - all other types of services	C
621910	00	Ambulance - ambulance company and/or services	D
622110	00	Hospitals - surgical, substance abuse, psychiatric, general care, special	C
623110	00	Nursing care - residential care facility, day care, assisted living	C
623312	00	Nursing Home - care for elderly and continuing care facilities	D
624110	00	Social assistance - shelters, vocational, child care, abuse, emergency	E
711120	00	Dance Companies – ballet, folk, jazz, tap	B
711310	01	Arts and sports - dance, musical, teams, tracks, promoters, agents	B
711310	00	Special Events – festivals, wrestling, horse, rodeo, theater, sports	L
711310	02	Special Events-Non Profit Organizations	L
712110	00	Museums - museums and historical sites, zoos, botanical gardens, parks	C
713110	00	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
713940	00	Fitness and Sports Center – aerobic, body building, fitness, skating, tennis	B
721110	00	Accommodations - hotels, motels and similar facilities	C
721191	00	Accommodations - bed and breakfast inns and services	D
721214	00	Accommodations - trailer parks, RV parks, and travel parks	E
721310	00	Accommodations - rooming houses and boarding houses	E
722110	00	Restaurant - full service	D
722211	00	Café or Restaurant - limited facility or service	D
722410	00	Caterers - and/or mobile food services	C
811118	00	Repairs and maintenance - auto, paint/body, carwash, other vehicular	C
811192	00	Car Wash – detailing, self service, polishing, cleaning	C
811219	00	Repairs and maintenance - all electronic equipment	B
811411	00	Repairs and maintenance – small engine, home & garden equipment	D
811412	00	Repairs and maintenance - all appliances	D
811420	00	Furniture Repairs – upholstery, refinishing, repair	D
812199	00	Personal Services - hair, barber, beautician, tanning	B
812199	01	Fortune Teller or Clairvoyant - individual reader license	M
812210	00	Funeral Services – directors, homes, undertakers, embalming	A

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812310	00	Laundries – coin operated	B
812320	00	Dry Cleaning and Laundry Service – services, drop off and pick up sites	B
812331	00	Linen Supply – uniforms, rugs linens	B
812910	00	Pet Care Services except Vets – boarding, grooming, training	C
812990	00	All other Personal Services – Bail Bond, escort, nail, skin, diet	B
910001	00	Category for number of - vending machines for all types vending	N
910002	00	Category for number of - pool tables	O
910003	00	Category for number of - amusement devices and/or games	P
910004	00	Category for number of - buses, taxis, trucks, or other equipment	Q
910005	00	Category for number of - employees as a basis for calculating license	R
910006	00	Category for number of - square feet used for calculating license amount	S
999111	00	Unclassified miscellaneous business services not elsewhere classified	C
999222	00	Unclassified miscellaneous personal services not elsewhere classified	B
999999	00	Delivery License	V

Schedules A, B, C, D, E and F

More Than	Less Than	Amount Due
Zero	\$49,999.99	\$75.00
\$50,000.00	\$99,999.99	\$100.00
\$100,000.00	\$249,999.99	\$150.00
\$250,000.00	\$499,999.99	\$200.00
\$500,000.00	\$999,999.99	\$300.00
\$1,000,000.00	\$2,499,999.99	\$400.00
\$2,500,000.00	\$4,999,999.99	\$500.00
\$5,000,000.00	And Over	\$500.00

Schedule G- Electric Company and Gas Company

For selling or distributing electrical current or natural gas, an amount equal to three percent (3%) 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 I Peddlers

Type	Description	Amount
Weekly Rate	Issued for Week Long Sales Activity	\$50.00
Yearly Rate	Issued for Annual Sales Activity	\$250.00

Schedule J –Taxi Cabs and 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

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Schedule L-Special Events

Carnival Companies, street fairs, amusement parks, or circus companies

Each for Profit Special Event	\$300.00 per event, per week
Each Event Sponsored by a Non-Profit Organization	\$100.00 per event, per week

Schedule M-Fortune Tellers

Annual license rate is \$500.00 and rate is reduced by \$25.00 each year until such time as the annual reaches \$400.00 and that becomes the minimum rate thereafter.

Schedule N –Vending Machines

In addition to the license thereto, 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	\$20.00 per decal
5 to 10 Machines Vending Any Type Merchandise	\$10.00 per decal
All Over 10 Machines Vending Any Type of Merchandise	\$ 5.00 per decal

Schedule O –Billiard and/or Pool Tables

In addition to the license thereto, 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

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

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

Schedule Q –Buses, Trucks and 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.....	\$75.00
R-2	Where personnel are from 3 to 5 people.....	\$125.00
R-3	Where personnel are from 6 to 10 people.....	\$150.00
R-4	Where personnel are from 11 to 20 people.....	\$200.00
R-5	Where personnel are from 21 to 50 people.....	\$300.00
R-6	Where personnel are from 51 to 75 people.....	\$400.00
R-7	Where personnel is from 76 to 100 people.....	\$500.00
R-8	All Personnel over 100 people will be	\$500.00

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Schedule "S" - Square Feet

S-1 From zero to 5,000 Square Feet.....	75.00
S-2 From 5,000 to 10,000 Square Feet.....	150.00
S-3 From 10,000 to 20,000 Square Feet.....	225.00
S-4 From 20,000 to 30,000 Square Feet.....	300.00
S-5 From 30,000 to 40,000 Square Feet.....	375.00
S-6 From 40,000 to 50,000 Square Feet.....	450.00
S-7 From 50,000 to 60,000 Square Feet.....	500.00
S-8 From 60,000 to 70,000 Square Feet.....	800.00

Schedule T-Itinerants

Weekly Rate	issued for week long sales activity	\$50.00
Yearly Rate	issued for annual sales activity	\$250.00

Any licensed issued under this subsection is issued subject to the approval and restrictions of the Police Department and is subject to revocation with cause and without recourse. Itinerants shall have written permission from the owner or operator of businesses to sell from their private parking lots or from any portion of public right of way in front of such business.

Schedule U –Banks/Savings and Loans

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings and Loan ATM Location	\$10.00
Savings and Loan Branch Location	\$10.00
Savings and Loan Main Office Facility	\$125.00

Schedule V -Delivery License

In lieu of any other type of license, a taxpayer may at its option purchase for **\$ 100.00 plus the issuance fee**, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
 - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (a) 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.

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- (b) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (c) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (d) 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.