



City of Saraland (9758) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Saraland

All businesses operating in the city limits or police jurisdiction of the City of Saraland 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. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

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

Gross Receipts, Definition of

AL Code § 11-51-90.1 (2016)

(6) GROSS RECEIPTS. A measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, 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 taxes 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 a municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2.
- 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 a municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by a municipality.
- d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, 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 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

Website: www.avenuinsights.com

Email: businesslicensesupport@avenuinsights.com

Phone: (800) 556-7274

Fax: (844) 528-6529

Free, Easy Online Filing available at www.bizlicenseonline.com.

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
541100	00	Abstract of title companies (title abstract offices) MUST USE CALCULATION METHOD	0.005710
541200	00	Abstract of title (title insurance) MUST USE CALCULATION METHOD	0.002861
524250	00	Accident investigators (Insurance adjusters) MUST USE CALCULATION METHOD	0.002464
541300	00	Accountants, per individual accountant MUST USE CALCULATION METHOD Must Provide Board Certification: Public Accountancy Board	0.002896
811400	00	Acetylene welding (welding repair) MUST USE CALCULATION METHOD	0.003054
541600	00	Advertising (advertising agencies) MUST USE CALCULATION METHOD	0.001798
541610	00	Advertising-for repairing, removing for repairs of any kind, painting or repairing, assembling, erecting, maintaining, selling, offering to sell, leasing or sub-leasing, to others, neon or electrical signs. MUST USE CALCULATION METHOD	0.001798
541700	00	Advertising with aeroplane MUST USE CALCULATION METHOD	0.002814
541800	00	Advertising in or on buses MUST USE CALCULATION METHOD	0.002368
541900	00	Advertising--Commercial, soliciting for, contracting for, preparing, accepting compensation for advertising matter by persons, firms or corporations. MUST USE CALCULATION METHOD	0.001798
541910	00	Advertising--Circulars, booklets and/or other printed matter for the primary purpose of advertising. MUST USE CALCULATION METHOD	0.002676
541920	00	Advertising by electronic media (radio and T.V. ad reps) MUST USE CALCULATION METHOD	0.002676
541930	00	Advertising by direct mail (direct mail advertising) MUST USE CALCULATION METHOD	0.002305
541110	00	Advertising on streets (advertising services, outdoor) (not otherwise specified) MUST USE CALCULATION METHOD	0.002814
541120	00	Advertising in or on taxicabs MUST USE CALCULATION METHOD	0.002368
541130	00	Advertising not otherwise specified MUST USE CALCULATION METHOD	0.002368
524130	00	Agency, having an office in the City of Saraland and representing persons, firms or corporations, and doing business outside the City. MUST USE CALCULATION METHOD	0.003288
524135	00	Agency, conducting or contracting or maintaining an office in the City of Saraland or advertising for the purpose of conducting special sales, excluding salvage, fire and bankrupt stock sales. MUST USE CALCULATION METHOD	0.003288
524140	00	Agency, (credit rating bureaus) (Consumer credit reporting agencies, mercantile reporting agencies and adjustment and collection agencies. (same as Code 132) MUST USE CALCULATION METHOD	0.002807
524150	00	Agents, persons, firms, associations or corporations, doing a class of business known as a short loan business MUST USE CALCULATION METHOD	0.002402
524160	00	Agents (of railroad and steamship companies not entering city) MUST USE CALCULATION METHOD	0.001406
524170	00	Agents (for laundries--plant outside Saraland) MUST USE CALCULATION METHOD	0.003739

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SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
524180	00	Agents (taking measurements for wearing apparel for principal whose place of business is situated outside Saraland and police jurisdiction). MUST USE CALCULATION METHOD	0.002464
524185	00	Agents, money orders and/or utility bills, etc: A license shall be required for each location where an agent, person, firm, association or corporation engaged in the issuance of money orders and/or accepting payments on account for utility companies, and/or performing related services. Provided, however, where gross receipts of such agent, person, firm, association or corporation so engaged are \$2,500.00 or less, (1) If such agent, person, firm, association or corporation has a retail merchant's license from the City of Saraland, a separate license will not be required and such gross receipts shall be considered as gross receipts from the retail business of such retail merchants, and (2) if such agent, person, firm, association or corporation does not have a retail merchant's license from the City of Saraland, a separate license will be required and will be issued upon payment of \$50.00. MUST USE CALCULATION METHOD	0.003911
524190	00	Agents and solicitors (not otherwise specified) MUST USE CALCULATION METHOD Provided, however, employees of persons licensed by 19.5 are not required to purchase a separate license.	0.002456
524195	00	Agents, dealers or other businesses (without an office in the city). Each person engaged in business as principal, agent or in any other capacity, and for whom no other license is required by this chapter. MUST USE CALCULATION METHOD	0.003288
524196	00	Agents, dealers or other businesses. Any person, firm, or corporation, who shall maintain, keep in repair or otherwise man any office, store, warehouse, place of business, telephone wires, right-of-way, easement, land or other facility or facilities situated in the City of Saraland in connection with any business, vocation, occupation or profession which is not subject to a license under any other schedule of this Code or under 19.5, above, of the schedule shall pay based upon the average daily number of employees:	
		Less than two persons	\$120.00
		Two but less than four	\$180.00
		Four but less than six	\$240.00
		Six but less than ten	\$300.00
		Ten but less than fifteen	\$360.00
		Fifteen persons	\$420.00
		Plus \$25.00 for each person in excess of fifteen.	
444200	00	Air conditioning equipment and supplies MUST USE CALCULATION METHOD	0.002052
238200	00	Air conditioning and heating (sales, service and installation) requires state heating and A/C certificate before license can be issued. MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	0.002436
444210	00	Air conditioning and heating sales and/or service (no installation) must be registered, if not certified, under Alabama Code Section 34-31-18 (1975)	0.002710
238210	00	Air conditioning and heating unit installation only requires state heating and A/C certificate and bond verification. Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	0.002251
333210	00	Air products--Manufacturer MUST USE CALCULATION METHOD	0.001928
444220	00	Air products--Retail MUST USE CALCULATION METHOD	0.002519
422210	00	Air products--Wholesale MUST USE CALCULATION METHOD	0.002045
561220	00	Airlines--Ticket sales office	\$200.00

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SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
331230	00	Aluminum plants MUST USE CALCULATION METHOD	0.001722
621240	00	Ambulance service. Must file proof of liability insurance, (see City Code Chapter 4) and must obtain permit from the chief of police. MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama EMSP Licensure	0.003370
713250	01	Amusement devices--Nickel or more in slot (does not apply to pool tables, see Code 65.0A and 65.0B). MUST USE CALCULATION METHOD Each machine shall also have affixed a city decal as follows: Must also purchase code 713250.00	0.003383
713250	00	Amusement devices: For first 10 machines For the first 10 machines (in police jurisdiction) All over 10 machines All over 10 machines (in police jurisdiction) Must also purchase code 713250.01	\$15.00 each \$ 7.50 each \$10.00 each \$ 5.00 each
713260	00	Amusement and recreation services not elsewhere classified MUST USE CALCULATION METHOD	0.003658
541270	00	Analyst--Business, statistical or industrial MUST USE CALCULATION METHOD	0.003946
541275	00	Analyst--Management, consulting and/or public relations services MUST USE CALCULATION METHOD	0.002896
453280	00	Antique, oriental goods, wares or merchandise MUST USE CALCULATION METHOD	0.002881
531281	00	Appraisers, real estate, damage, et al. MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama Real Estate Appraisers Board	0.002546
541290	00	Architects, per individual architect MUST USE CALCULATION METHOD Must Provide Board Certification: Architects Registration Board	0.002896
561295	00	Armored car services MUST USE CALCULATION METHOD	0.002464
339300	00	Artificial limbs. Each person, firm, or corporation manufacturing, making and/or selling artificial limbs, trusses, braces or similar appliances. MUST USE CALCULATION METHOD	0.003060
711300	00	Artists or art studios MUST USE CALCULATION METHOD	0.002998
324310	00	Asphalt material manufacturers (paving mixtures and blocks) MUST USE CALCULATION METHOD	0.000809
324320	00	Asphalt material manufacturers (asphalt products, felts and coatings) MUST USE CALCULATION METHOD	0.002388
541320	00	Attorneys, per individual attorney MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama State Bar	0.002772
561330	00	Auctioneers, selling real or personal property. Each individual crying the auction must be licensed: Auction less than 5 days Auction 5 days or more Must Provide Board Certification: Auctioneers Board	\$120.00 \$250.00
339370	00	Automatic sprinklers-Manufacturer MUST USE CALCULATION METHOD	0.002154

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
441380	00	Automobile accessories, batteries, parts, supplies and/or tires--Retail MUST USE CALCULATION METHOD	0.002126
423380	00	Automobile accessories, batteries parts, supplies and/or tires--Wholesale MUST USE CALCULATION METHOD	0.002017
441390	00	Automobile, dealer (new and used) whether owned by the dealer or not, except dealers in motorcycles. MUST USE CALCULATION METHOD Must Provide Board Certification: Revenue Department - Regulatory License	0.000790
441391	00	Automobile dealers, used only MUST USE CALCULATION METHOD Must Provide Board Certification: Revenue Department - Regulatory License	0.001427
423390	00	Automobile dealers, wholesale MUST USE CALCULATION METHOD Must Provide Board Certification: Revenue Department - Regulatory License	0.001194
441392	00	Automotive dealers not elsewhere classified MUST USE CALCULATION METHOD Must Provide Board Certification: Revenue Department - Regulatory License	0.001290
811405	00	Automobile laundries (car wash, where done for a fee) MUST USE CALCULATION METHOD	0.003130
485410	00	Automobile or other vehicle--For hire to carry passengers outside the City of Saraland. MUST USE CALCULATION METHOD	0.001022
811420	00	Automobile paint shops MUST USE CALCULATION METHOD	0.002532
811430	00	Automobile repair shops (except body repairs) MUST USE CALCULATION METHOD	0.002621
811431	00	Automotive repair services and garages not elsewhere classified MUST USE CALCULATION METHOD	0.002642
811441	00	Automobile salvage and/or wrecking MUST USE CALCULATION METHOD	0.001736
811445	00	Automobile body repair shops MUST USE CALCULATION METHOD	0.002593
811450	00	Automobile tire and tube repairers, retreaders or recappers MUST USE CALCULATION METHOD	0.002449
532460	00	Automobiles and/or trucks rented without drivers- Passenger car rental and leasing without drivers MUST USE CALCULATION METHOD	0.002003
532461	00	Automobiles and/or trucks rented without drivers-Truck rental and leasing without drivers MUST USE CALCULATION METHOD	0.002546
532462	00	Automobiles and/or trucks rented without drivers- Utility trailer and recreational vehicle rental MUST USE CALCULATION METHOD	0.001866
332470	00	Awnings and sail makers-Manufacturing MUST USE CALCULATION METHOD	0.002566
238470	00	Awnings and sail makers-Installation MUST USE CALCULATION METHOD	0.002566
423470	00	Awnings and sail makers-Wholesaler MUST USE CALCULATION METHOD	0.002566
453480	00	Bagging or ties—Retail MUST USE CALCULATION METHOD	0.001640

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
422480	00	Bagging or ties—Wholesale MUST USE CALCULATION METHOD	0.001640
451490	00	Bait--Retail MUST USE CALCULATION METHOD	0.002519
422490	00	Bait—Wholesale MUST USE CALCULATION METHOD	0.001873
445500	00	Bakery--Retail (baking and selling). Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.003054
422500	00	Bakery--Wholesale. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.003054
445510	00	Bakery--Itinerant bakery. Any firm, association, or corporation engaged in or managing the business of selling as an itinerant wholesale dealer, any bread, cakes, rolls, pies or other bakery products of whatsoever kind, nature or description from any cart, wagon, truck, automobile or other vehicle operated or propelled along or upon the public streets of the City of Saraland, per annum. Board of Health permit required before license can be issued.	\$500.00
711520	00	Balls (where admission charged) MUST USE CALCULATION METHOD	0.003658
522525	00	Bank--Where the capital, surplus and undivided profits are:	
		Less than \$50,000.00	\$ 10.00
		\$50,000.00, not over \$100,000.00	\$20.00
		\$100,000.00, not over \$150,000.00	\$30.00
		\$150,000.00, not over \$200,000.00	\$40.00
		\$200,000.00, not over \$250,000.00	\$50.00
		\$250,000.00, not over \$300,000.00	\$60.00
		\$300,000.00, not over \$350,000.00	\$70.00
		\$350,000.00, not over \$400,000.00	\$80.00
		\$400,000.00, not over \$450,000.00	\$90.00
		\$450,000.00, not over \$500,000.00	\$100.00
\$500,000.00, not over \$600,000.00	\$110.00		
Over \$600,000.00	\$125.00		
522525	01	Bank Branch/ATM	\$10.00
611535	00	Barber schools MUST USE CALCULATION METHOD	0.003514
446560	00	Barber and/or beauty supply house MUST USE CALCULATION METHOD	0.002203
321570	00	Basket, box, carton and/or crate factory MUST USE CALCULATION METHOD	0.001859
441580	00	Batteries—Retail MUST USE CALCULATION METHOD	0.002126
421580	00	Batteries--Wholesale MUST USE CALCULATION METHOD	0.002017
493580	00	Batteries, storage--Industrial MUST USE CALCULATION METHOD	0.001826
442590	00	Baths--Russian, Turkish or vapor, etc. MUST USE CALCULATION METHOD	0.003911

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
445610	00	Beer--Retail (on premises) State controlled. The limitation stated in Code 63.0 also applies. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
445620	00	Beer--Retail (package goods only) State controlled. The limitation stated in Code 63.0 also applies. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 50.00
424630	00	Beer--Wholesale. State controlled. No license for the sale of beer shall be issued for a period of less than one year and no such licenses shall be transferable from one person to another. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00
451640	00	Bicycles and tricycles--Retail. Bicycle and bicycle parts stores and bicycle shops MUST USE CALCULATION METHOD	0.002134
421640	00	Bicycles and tricycles--Wholesale MUST USE CALCULATION METHOD	0.001873
713650	01	Billiard or pool tables. MUST USE CALCULATION METHOD Each machine shall also have affixed a city decal as follows:	0.003658
713650	00	Whether coin operated or not, each table (decal required) Whether coin operated or not, each table (decal required) in police jurisdiction	\$25.00 \$12.50
453660	00	Bird dealers—Retail MUST USE CALCULATION METHOD	0.002519
423660	00	Bird Dealers--Wholesale MUST USE CALCULATION METHOD	0.002045
445670	00	Biscuit or cracker or cake—Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.002519
422670	00	Biscuit or cracker or cake distributor--Wholesale. Each manufacturer, branch, or agent, maintaining a distribution depot, warehouse or place of business, selling to merchants from stock or making deliveries in the City of Saraland. MUST USE CALCULATION METHOD	0.003054
316680	00	Blacksmiths (repair shops and related services) MUST USE CALCULATION METHOD	0.002916
561690	00	Blueprints or photostats (blueprinting and photocopying services) MUST USE CALCULATION METHOD	0.003163
721700	00	Boarding houses. Must meet Board of Health requirements. In addition, all boarding houses shall pay an additional license where meals are served to persons not residing on the premises, on the same schedule as restaurants. MUST USE CALCULATION METHOD	0.003259
811701	00	Boat building and repairing MUST USE CALCULATION METHOD	0.001970
811710	00	Boiler cleaning or scaling (repair shops and related services) MUST USE CALCULATION METHOD	0.002916
811720	00	Boiler works (repair shops and related service) MUST USE CALCULATION METHOD	0.002916
812730	00	Bondsmen (business services not elsewhere classified) MUST USE CALCULATION METHOD	0.002456
451740	00	Book Stores—Retail MUST USE CALCULATION METHOD	0.002298
422740	00	Books--Wholesale (durable goods not elsewhere classified) MUST USE CALCULATION METHOD	0.001873

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
811750	00	Bootblacks (shoe repair shops, shoe shine parlors)	
312760	00	Bottled soft drinks (bottled and canned soft drinks and carbonated xs). Manufacturers of, or bottlers of, or agents or distributors of, whether bottled in the City of Saraland or not. The above license is not to include any business for which a license is specifically required by any other subsection of this schedule, and shall apply to consigned and warehouse stocks, whenever sold or distributed from local warehouses, as well as purchased stock. Board of health permit required before license can be issued. MUST USE CALCULATION METHOD	0.002333
312770	00	Bottlers of milk or fresh fruit juices. This license is also intended to include packagers or bottlers who combine milk with flavoring syrup and sell it in bottles or sealed paper containers and packagers or bottlers who process fresh fruit juices bottled without carbonated water for sale in bottles or paper containers. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.002333
713780	00	Bowling alleys MUST USE CALCULATION METHOD	0.004343
327790	00	Brick makers including concrete block and brick--Manufacturing. Including those soliciting orders or having an office and who sell or deliver brick within the City of Saraland or its police jurisdiction. MUST USE CALCULATION METHOD	0.002010
444790	00	Brick and concrete block--Retail (lumber and building materials) MUST USE CALCULATION METHOD	0.001764
423790	00	Brick and concrete block--Wholesale MUST USE CALCULATION METHOD	0.001873
488800	00	Brokers: Custom house (arrangement of passenger transportation and freight and cargo) MUST USE CALCULATION METHOD	0.001229
524800	00	Brokers: Insurance MUST USE CALCULATION METHOD	0.002539
523800	00	Brokers, commodity contract brokers and dealers MUST USE CALCULATION METHOD	0.001236
524810	00	Brokers, merchandise. A merchandise broker is considered one who for a commission buys or sells goods and negotiates between buyer and seller, but without necessarily having the custody of the property. MUST USE CALCULATION METHOD	0.001963
522820	00	Broker, money. Primary dealers in first and second mortgages. Each person, firm, association or corporation conducting the business of factoring, or buying or selling first or second mortgages on real estate or notes secured by first or second mortgages thereon, or buying or selling bonds or stocks or conditional sales contracts or purchase money notes on automobiles, or rent notes, shall pay an annual license based on the face value of the notes, mortgages, bonds, stocks, conditional sales contracts, purchase money notes and rent notes handled during the preceding year. MUST USE CALCULATION METHOD	0.002710
523825	00	Broker, stock (see security etc. under "S" (Code 351.1)) MUST USE CALCULATION METHOD	0.002285
541830	00	Brokers--Not otherwise specified MUST USE CALCULATION METHOD	0.001963
236849	00	Builders or contractors—Itinerant Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$500.00
236850	00	Builders or contractors or subcontractors, not elsewhere classified, whether done by special contract or in connection with or incidental to building or repair work, and in addition, for all work done by contractor for which an inspection permit was not obtained from Inspection Services. NOTE: This shall include all dealers or persons contracting or agreeing for the compensation by way of percentage or commission from the owner, whether a maximum limit of costs is or is not guaranteed or agreed upon. The amount expended upon each said license or privilege tax is as otherwise provided for other retail merchants. MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	0.002500

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
522851	00	Building and loan association (savings and loan) (same as banks--Code 522525.00)	
444860	00	Building materials and supplies--Retail (lumber and other building materials dealers) for fence installation, see Code 169.1 MUST USE CALCULATION METHOD	0.001764
422860	00	Building materials and supplies--Wholesale (construction materials not otherwise classified) MUST USE CALCULATION METHOD	0.001668
444861	00	Building materials (hardware, garden supply, paint, glass, etc.) MUST USE CALCULATION METHOD	0.001908
485870	00	Bus companies--Operating on streets of city by a private firm providing municipal bus service (local and suburban transit) MUST USE CALCULATION METHOD	0.002539
485880	00	Bus depot--State controlled license	\$100.00
443890	00	Business machines MUST USE CALCULATION METHOD	0.002244
485900	00	Buses. Each motor vehicle with a seating capacity of seven passengers or less, as provided in connection with passenger business, each Seating capacity of more than seven passengers	\$35.00 \$50.00
211910	00	Butane gas dealers MUST USE CALCULATION METHOD	0.001770
422920	00	Butane gas--Wholesale. In addition to this license there is a license tax of 2 cents per gallon where it is used or sold for use in powering motor vehicles on public streets or roads, to be reported and paid monthly. MUST USE CALCULATION METHOD	0.000762
445930	00	Butter, eggs, milk or cheese dealers--Retail (dairy products). Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.002224
422930	00	Butter, eggs, milk or cheese dealers. Wholesale (dairy products). Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.000988
238940	00	Cabinet makers--Including, but not limited to, those orders delivered in the city. MUST USE CALCULATION METHOD	0.002395
515945	00	Cable television companies (requires city franchise)	\$200.00
722950	00	Cafe or cafeteria (eating places) (same as restaurant) MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.003109
445970	00	Candy and confectionery dealers--Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.002558
422970	00	Candy and confectionery dealers--Wholesale MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001181
311980	00	Candy manufacturers MUST USE CALCULATION METHOD	0.002176
424990	00	Candy--Wholesale from truck and no other license is paid.	\$200.00
454991	00	Canvas products MUST USE CALCULATION METHOD	0.002566
238992	00	Carpentering MUST USE CALCULATION METHOD	0.002093

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
561100	00	Carpet or rug cleaners MUST USE CALCULATION METHOD	0.003397
443102	00	Cash registers, same as business machines MUST USE CALCULATION METHOD	0.002244
722102	00	Catering service and/or tea rooms operated as a business, where no other license is paid. Board of health permit required before license can be issued. MUST USE CALCULATION METHOD	0.003109
238103	00	Cement, brick or rock workers (where no other license is paid) MUST USE CALCULATION METHOD	0.002161
327104	00	Cement manufacturing plant MUST USE CALCULATION METHOD	0.001310
812105	00	Cemetery companies or agents MUST USE CALCULATION METHOD	0.004226
325106	00	Charcoal, when put in paper bags whether burnt by parties selling same or not, offered to retail trade. MUST USE CALCULATION METHOD	0.001873
814107	00	Chauffeurs and drivers. Same as taxicab drivers-- See Code 485379.00	
522107	00	Check exchange MUST USE CALCULATION METHOD	0.002456
325108	00	Chemicals (chemicals and allied products not otherwise specified) Manufacturing and/or dealing in chemicals or maintaining a sales office. MUST USE CALCULATION METHOD	0.001846
541109	00	Chemists MUST USE CALCULATION METHOD	0.003288
442110	00	China, glassware or crockery--Retail MUST USE CALCULATION METHOD	0.002270
421110	00	China, glassware or crockery--Wholesale MUST USE CALCULATION METHOD	0.001873
541111	00	Chiropodist, per individual chiropodist MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	0.002784
541112	00	Chiropractor, per individual chiropractor MUST USE CALCULATION METHOD Must Provide Board Certification: Chiropractic Examiners Board	0.002784
812116	00	Clairvoyants, fortune tellers, etc.: (a) There is hereby levied on each clairvoyant, fortune teller, astrologist, phrenologist, medium, crystal gazer, and on every person practicing palmistry, phrenology, clairvoyancy, or mesmerism, and on every person or device for telling fortunes, and on every spiritualist giving readings, or sittings or exhibitions, of such character, for hire, within the city limits, a license of \$1,000.00, except as otherwise provided in Item 116(b). (b) Provided, however, that any person who has purchased the license described in paragraph (a) above, in the City of Saraland, and held it for a period of one full year may for the next full year and each succeeding, consecutive full year thereafter (subject to the review and approval of the chief of police), be issued such annual license as follows: The second full year at a rate reduced by two percent (\$25.00) and for each succeeding consecutive full year thereafter at a declining annual rate achieved by an additional cumulative \$25.00 deduction for nineteen consecutive, full years after which the license may be procured for each succeeding consecutive full year for the sum of \$500.00.	\$1000.00
811117	00	Cleaning and pressing MUST USE CALCULATION METHOD	0.003300

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
448117	00	Clothing stores: Men's and boys' clothing and furnishings stores MUST USE CALCULATION METHOD	0.002526
448118	00	Clothing stores: Women's ready-to-wear stores MUST USE CALCULATION METHOD	0.002360
448119	00	Clothing stores: Children's and infants' wear stores MUST USE CALCULATION METHOD	0.002244
448120	00	Clothing stores: Apparel and accessory stores, not elsewhere classified MUST USE CALCULATION METHOD	0.002382
422118	00	Coal, coke and/or charcoal distributors (wood also) MUST USE CALCULATION METHOD	0.001873
454119	00	Coal, coke or charcoal, sold from railroad yards or cars, dealers (wood also) MUST USE CALCULATION METHOD	0.001873
445120	00	Coffee and tea dealers--Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.002141
422120	00	Coffee and tea dealers--Wholesale MUST USE CALCULATION METHOD	0.001558
493121	00	Cold storage. Supplying cold storage for hire. MUST USE CALCULATION METHOD	0.002285
561122	00	Collection agency. Each person, firm, or corporation, other than attorneys at law but including adjusters of commercial accounts, engaged in collecting general accounts shall pay a license at the rate prescribed herein measured by gross receipts from said business during the next preceding year. MUST USE CALCULATION METHOD	0.002807
541122	00	Commercial art and graphics, with or without photography MUST USE CALCULATION METHOD	0.002998
523122	00	Commodity contracts brokers and dealers (same as Code 351.1) MUST USE CALCULATION METHOD	0.002285
812122	00	Computer dating services MUST USE CALCULATION METHOD	0.002786
541123	00	Computer programming and other software services MUST USE CALCULATION METHOD	0.002998
443122	00	Computer equipment--Retail MUST USE CALCULATION METHOD	0.002087
422122	00	Computer equipment--Wholesale MUST USE CALCULATION METHOD	0.002244
445123	00	Confectioners--Retail MUST USE CALCULATION METHOD	0.002558
422123	00	Confectioners--Wholesale MUST USE CALCULATION METHOD	0.001181
238124	00	Concrete and/or road material plants (whether mixed in trucks or not) MUST USE CALCULATION METHOD	0.002484
327125	00	Cone manufacturing (fiber cans, tubes, drums, and similar products) MUST USE CALCULATION METHOD	0.001194
238125	00	Construction other than building construction (not otherwise specified) MUST USE CALCULATION METHOD	0.001784

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
238126	00	Construction--Subcontractor license for construction (not otherwise specified) MUST USE CALCULATION METHOD	0.001784
238127	00	Construction--Itinerant contractors	\$500.00
446126	00	Cosmetics--Retail MUST USE CALCULATION METHOD	0.002519
422126	00	Cosmetics--Wholesale MUST USE CALCULATION METHOD	0.002045
523127	00	Cotton buyers or brokers MUST USE CALCULATION METHOD	0.000809
333128	00	Cotton compresses MUST USE CALCULATION METHOD	0.000948
313129	00	Cotton mill MUST USE CALCULATION METHOD	0.001819
493130	00	Cotton storage MUST USE CALCULATION METHOD	0.000948
323131	00	Coupon books. See trading stamps (Code 391) MUST USE CALCULATION METHOD	0.002456
561131	00	Court reporter/Legal reporter MUST USE CALCULATION METHOD	0.002807
561132	00	Credit associations (same as Code 14) MUST USE CALCULATION METHOD	0.002807
321133	00	Creosoting (wood preserving) MUST USE CALCULATION METHOD	0.001859
333134	00	Dairy machinery MUST USE CALCULATION METHOD	0.001262
445134	00	Dairy products--Retail. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.002224
422134	00	Dairy products--Wholesale. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.000988
711135	00	Dance halls or night clubs MUST USE CALCULATION METHOD	0.003060
611136	00	Dancing schools (a) Persons, firms, or corporations engaged in the business or profession of teaching dancing. (b) Where school children only are taught in private dancing schools, during those months of the year that correspond to the regular school terms, same as schools. This item shall not apply to dancing schools operated by the state, county or city public schools or any regularly organized schools or colleges where the teaching of dancing is a minor part of the curriculum. MUST USE CALCULATION METHOD	0.004591
519136	00	Data processing services MUST USE CALCULATION METHOD	0.002834
523137	00	Dealers—in goods or commodities having no place of business in city, whether carrying stock or not. MUST USE CALCULATION METHOD	0.002340
445138	00	Delicatessen--Retail. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.001270
422138	00	Delicatessen--Wholesale. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.000934

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
492140	00	Delivery companies--(local deliveries)	State Law See Schedules 999999
339141	00	Dental laboratories MUST USE CALCULATION METHOD	0.003527
422142	00	Dental supplies MUST USE CALCULATION METHOD	0.002017
541143	00	Dentists, per individual dentist MUST USE CALCULATION METHOD Must Provide Board Certification: Board of Dental Examiners of Alabama	0.002784
452143	00	Department stores MUST USE CALCULATION METHOD	0.002270
561144	00	Detective. The detective must first obtain permit from chief of police. MUST USE CALCULATION METHOD	0.002464
999145	00	Diaper service companies MUST USE CALCULATION METHOD	0.002998
454146	00	Direct selling establishments, not otherwise specified MUST USE CALCULATION METHOD	0.003074
323147	00	Directories. Each person, firm or corporation making, compiling, selling or offering for sale any directory. MUST USE CALCULATION METHOD	0.002456
323148	00	Directories--telephone. Soliciting ads and advertising MUST USE CALCULATION METHOD	0.002368
212148	00	Dirt pit MUST USE CALCULATION METHOD	0.002003
325149	00	Disinfectants and/or insecticides-Manufacture (M) MUST USE CALCULATION METHOD	0.001866
453149	00	Disinfectants and/or insecticides-Retail MUST USE CALCULATION METHOD	0.002600
422149	00	Disinfectants and/or insecticides-Wholesale (W) MUST USE CALCULATION METHOD	0.001846
621150	00	Doctors (same as Code 311, physician per individual practitioner) MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	0.002784
445153	00	Doughnuts--Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.003054
422153	00	Doughnuts--Wholesale MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.003054
722153	00	Drinking establishments (covers merchandise sold other than alcoholic beverages which are otherwise licensed.) MUST USE CALCULATION METHOD Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	0.003060
611153	00	Driving school. Each person, firm or corporation engaged in the business of teaching the operation of motor vehicles of every kind and character to others. This license shall not apply to driving schools or persons teaching driving in connection with the curriculum of any public school. MUST USE CALCULATION METHOD	0.002834
446154	00	Drugs--Retail MUST USE CALCULATION METHOD	0.002059

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
422154	00	Drugs--Wholesale MUST USE CALCULATION METHOD	0.001901
336155	00	Dry docks MUST USE CALCULATION METHOD	0.001866
453156	00	Dry goods--Retail MUST USE CALCULATION METHOD	0.002491
422156	00	Dry goods--Wholesale MUST USE CALCULATION METHOD	0.001908
722156	00	Eating places or establishments, not otherwise classified. Board of health permit required before license can be issued. MUST USE CALCULATION METHOD	0.003109
611156	00	Educational services, not otherwise specified MUST USE CALCULATION METHOD	0.003554
221157	00	Electric light companies, etc. State controlled. MUST USE CALCULATION METHOD For selling or distributing electrical current, an amount equal to three percent of the gross receipts for the business transacted in the City of Saraland for the preceding year from the sale of electrical current sold or distributed from any point or points in the City of Saraland and the police jurisdiction on basis of one and one-half percent of said gross receipts. Additional licenses may be required for other activities, such as retail sales and service.	0.030000
238158	00	Electric contractors MUST USE CALCULATION METHOD NOTE: The words "electric contractors" means the doing of any work of electrical construction, installing any wiring or apparatus for electric light, heat or power, altering or changing or repairing any electric wiring or apparatus where the contractor deals with the owner, tenant or agent of the property where such work is done. Does not apply to contractor's employees. Verification of bond. Must Provide Board Certification: Alabama Electrical Contractors Board	0.002251
238159	00	Electric contractor, itinerant. Verification of bond and State certification card. Must Provide Board Certification: Alabama Electrical Contractors Board	\$500.00
444160	00	Electrical and/or gas appliances and/or supplies--Retail MUST USE CALCULATION METHOD	0.002010
422160	00	Electrical and/or gas appliances and/or supplies--Wholesale MUST USE CALCULATION METHOD	0.001454
443160	00	Electronic equipment and supply MUST USE CALCULATION METHOD	0.001908
444161	00	Elevators--Branches or agencies for elevator companies selling or repairing hydraulic, steam, electric, or any mode, or repairing same, including to the control box. Sales and repair MUST USE CALCULATION METHOD Must Provide Board Certification: Elevator Safety Review Board	0.001798
238161	00	Elevator installation Must Provide Board Certification: Elevator Safety Review Board	0.001975
561162	00	Employment agency or bureau MUST USE CALCULATION METHOD	0.001826
561163	00	Temporary help supply services MUST USE CALCULATION METHOD	0.001715
541163	00	Engineers: Civil, constructing, consulting, design, electrical, industrial, mechanical or mining. Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	0.002896
332164	00	Engravers MUST USE CALCULATION METHOD	0.002744

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
999165	00	Express companies. State controlled. Commercially engaged in the city and sending packages from the city to any point. See Alabama Code 11-51-126.	\$175.00
238165	00	Excavation and foundation work MUST USE CALCULATION METHOD	0.002800
811166	00	Exterminators must hold State Department of Agriculture exterminators certificate before applying for license. MUST USE CALCULATION METHOD	0.004392
811167	00	Exterminators, itinerant Must Provide Board Certification: Department of Agriculture and Industries	\$500.00
333168	00	Farm equipment and implements MUST USE CALCULATION METHOD	0.001262
453169	00	Feed, grain, flour, seed, bag, etc.--Retail MUST USE CALCULATION METHOD	0.002168
422169	00	Feed, grain, flour, seed, bag, etc.--Wholesale MUST USE CALCULATION METHOD	0.000590
238169	00	Fence company installers not elsewhere classified (other than ornamental iron)--Retail MUST USE CALCULATION METHOD	0.002491
444170	00	Fertilizers--Retail MUST USE CALCULATION METHOD	0.002168
422170	00	Fertilizers--Wholesale MUST USE CALCULATION METHOD	0.001248
999171	00	Fire or wreck sale of merchandise (except merchandise salvaged from fire in the City of Saraland), no license to be issued for less than the full price for one year.	\$500.00
238172	00	Fireproofing by coating material MUST USE CALCULATION METHOD	0.002628
445174	00	Fish and/or oyster dealers--Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001517
422174	00	Fish and/or oyster dealers--Wholesale MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001070
444174	00	Floor covering sales--Retail MUST USE CALCULATION METHOD	0.002052
422175	00	Floor covering sales--Wholesale MUST USE CALCULATION METHOD	0.001722
238174	00	Floor covering installation MUST USE CALCULATION METHOD	0.002017
238175	00	Floor finishing or sanding MUST USE CALCULATION METHOD	0.002017
238176	00	Floor finishing, itinerant	\$500.00
453177	00	Florists--Retail MUST USE CALCULATION METHOD	0.002834
424177	00	Florists--Wholesale MUST USE CALCULATION METHOD	0.002045
722177	00	Food items sold from vehicle (not applicable to farm products sold by grower) MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001517

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
445177	00	Food stores not elsewhere classified MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001476
811179	00	Foundry or machine shops MUST USE CALCULATION METHOD	0.002656
541180	00	Freight inspection bureau	\$250.00
541181	00	Freight/cargo forwarding	\$125.00
445182	00	Frozen foods--Retail. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.001990
422182	00	Frozen Foods--Wholesale. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.001022
445184	00	Fruit—Retail MUST USE CALCULATION METHOD	0.001675
422185	00	Fruit and produce dealers--Wholesale MUST USE CALCULATION METHOD	0.001124
811187	00	Fumigators. Must hold state department of agriculture exterminators certificate before city license may be applied for. MUST USE CALCULATION METHOD	0.004392
442188	00	Furniture--Retail MUST USE CALCULATION METHOD	0.002395
421188	00	Furniture--Wholesale MUST USE CALCULATION METHOD	0.001866
442189	00	Furniture, home furnishings and equipment stores not elsewhere classified MUST USE CALCULATION METHOD	0.002270
337188	00	Furniture manufacturers MUST USE CALCULATION METHOD	0.002148
448189	00	Furriers and fur shops MUST USE CALCULATION METHOD	0.002888
448190	00	Furs, skins, pelts (furs raw) MUST USE CALCULATION METHOD	0.001873
811191	00	Furs, skins, pelts--Repairing or storing furs, skins and pelts and garments made of them. MUST USE CALCULATION METHOD	0.003911
562191	00	Garbage disposal service (refuse system). Provided that proof of liability insurance is filed with the City Clerk, said liability insurance to be in the amounts required by the safety responsibility laws of the State of Alabama, and said liability insurance to contain a provision that the same shall not be canceled until the City Clerk is given at least 30 days notice of said cancellation, said liability insurance to remain and continue in full force and effect during the term of any license issued hereunder. MUST USE CALCULATION METHOD	0.002635
562192	00	Grease disposal service (septage and grease hauler) provided that proof of liability insurance is filed with the City Clerk, said liability insurance to be in the amounts required by the safety responsibility laws of the state, and said liability insurance to contain a provision that the same shall not be cancelled until the City Clerk is given at least thirty (30) days notice of said cancellation, said liability insurance to remain and continue in full force and effect during the term of any license issued hereunder. MUST USE CALCULATION METHOD In addition thereto, for each truck or motor vehicle used in the hauling of garbage for hire there shall be affixed a city decal	0.002635 \$25.00
314192	00	Garment manufacturers (apparel and other finished products) MUST USE CALCULATION METHOD	0.001859

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER	BUSINESS DESCRIPTION	License Rate
221193	00 Gas companies MUST USE CALCULATION METHOD Each person, firm or corporation engaged in the business of selling or distributing natural gas in the City of Saraland for any purpose whatsoever in an amount equal to three percent of the gross receipts of the business transacted for the preceding year from the sale or distribution of such gas, except that said rate shall be two percent of said gross receipts from the sale or distribution of such gas on all sales or deliveries thereof from without the City of Saraland directly to industrial consumers in the City of Saraland. The provisions of the above paragraph are to be applied to operation in the police jurisdiction on the basis of one and one-half percent and one percent, respectively, on said gross receipts. Additional licenses may be required by other activities such as retails sales, etc.	0.030000
447194	00 Gasoline. Retail dealers in, and agents for, the sale of gasoline. This license in addition to all other licenses required. MUST USE CALCULATION METHOD Gasoline fuel distributors or dealers (a) Gasoline fuel distributors or dealers selling, supplying or delivering gasoline or other motor fuels or lubricating oils or greases to any manufacturer or remanufacturer of engines, employing at least 750 workers, where such fuels, oils or greases are used or consumed, or withdrawn from (b) and used solely and exclusively for the fixed or static testing of such engines or \$120.00, (and this license shall be in addition to all other licenses required of such firms); provided, (b) That any such manufacturer or remanufacturer of engines described in paragraph (a) above, which uses and/or withdraws from storage the fuels, oils or greases named above for the use or consumption specified in paragraph (a) above, may pay the privilege license tax equal to 0.003000 of the gross purchase price of such fuels, oils and greases so used and/or withdrawn from storage and used or consumed in the manner described in paragraph (a), or the \$120.00, and this license shall be in addition to all other licenses required of such firms; Provided that, where the license specified in paragraph (a) or paragraph (b) on the sale, use or consumption, distribution, storage or withdrawal from storage of such fuels, oils or greases shall have been paid to the City Clerk by a distributor, or dealer, or manufacturer or remanufacturer as storer or user thereof, such payment shall be sufficient, the intent being that the license shall be paid but once.	0.001050
422195	00 Gasoline--Wholesale. Each person engaged in the business of selling gasoline and/or other petroleum products at wholesale and for delivering gasoline within the city and/or its police jurisdiction shall pay an annual license on gross sales the preceding year. MUST USE CALCULATION METHOD In addition to this license, there is a monthly license tax of two (2) cents per gallon charged.	0.000762
333196	00 Gas and air products—Manufacturer MUST USE CALCULATION METHOD	0.001928
444196	00 Gas and air products--Retail MUST USE CALCULATION METHOD	0.002519
422196	00 Gas and air products--Wholesale MUST USE CALCULATION METHOD	0.002045
238197	00 Gas fitters. Same as plumbers, see Code 321. Verification of bond, required by inspection services, necessary. MUST USE CALCULATION METHOD Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	0.002154
238198	00 Gas fitters, when another license paid for any other business engaged in or by gas companies. Verification of bond, required by inspection services, necessary. Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$120.00
442199	00 Gas stoves or fixtures--Retail MUST USE CALCULATION METHOD	0.002010
421199	00 Gas stoves or fixtures—Wholesale MUST USE CALCULATION METHOD	0.001873
452200	00 Miscellaneous general merchandise sales MUST USE CALCULATION METHOD	0.002024
453201	00 Gift shop--Retail MUST USE CALCULATION METHOD	0.002690
422201	00 Gift shop—Wholesale MUST USE CALCULATION METHOD	0.002045

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
238201	00	Glass and glazing work, not otherwise specified. See also 297.OR MUST USE CALCULATION METHOD	0.002353
453205	00	Going-out-of-business/special sales (non-renewable). Must comply with City Ordinances.	\$120.00
448202	00	Gold--Itinerant buyer (stones and metal). City ordinances must be complied with.	\$500.00
713203	00	Golf links MUST USE CALCULATION METHOD	0.004330
453203	00	Goods stores not elsewhere classified MUST USE CALCULATION METHOD	0.001476
445204	00	Groceries--Retail MUST USE CALCULATION METHOD	0.001270
422205	00	Groceries--Wholesale MUST USE CALCULATION METHOD	0.000934
561205	00	Guard service MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama Security Regulatory Board	0.002464
327206	00	Gypsum plant MUST USE CALCULATION METHOD	0.002896
444207	00	Hardware--Retail MUST USE CALCULATION METHOD	0.002126
422207	00	Hardware--Wholesale MUST USE CALCULATION METHOD	0.001970
812208	00	Hat cleaning and renovating MUST USE CALCULATION METHOD	0.003774
713209	00	Health club, reducing salons, fitness center, gymnasium MUST USE CALCULATION METHOD	0.003829
621209	00	Health and allied services, not elsewhere classified MUST USE CALCULATION METHOD	0.003370
621210	00	Health out-patient care center MUST USE CALCULATION METHOD	0.002270
446210	00	Hearing aid devices--Retail MUST USE CALCULATION METHOD	0.002519
422215	00	Hearing aid devices--Wholesale. All persons or firms engaged in accepting orders or selling hearing aid devices of any type. MUST USE CALCULATION METHOD	0.001873
721211	00	Hotels, this license does not include the license for restaurants and other secondary businesses operating in connection with the renting of rooms. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.003883
721212	00	Hotels, rooming houses, camps. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.003883
561212	00	House cleaning MUST USE CALCULATION METHOD	0.002566
238213	00	House mover--Verification of bond, required by inspection services, necessary. MUST USE CALCULATION METHOD	0.002491
238214	00	House wrecker--Verification of bond, required by inspection services, necessary. Note: The term "house wrecker" as used in this section is defined as one who demolishes houses and sells old lumber and brick, etc. MUST USE CALCULATION METHOD	0.002052

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
311215	00	Ice cream manufacturers MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.002237
454216	00	Ice cream peddlers MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.002024
442217	00	Ice cream--Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.002224
442218	00	Ice dealer--Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001454
422218	00	Ice dealer--Wholesale MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.002045
312219	00	Ice factories MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.003698
332219	00	Industrial machinery and equipment MUST USE CALCULATION METHOD	0.001798
444219	00	Industrial supplies MUST USE CALCULATION METHOD	0.001736
238221	00	Insulators--Insulating ice boxes, buildings, etc., against cold or heat, and where no other license for construction work has been obtained MUST USE CALCULATION METHOD	0.001975
524222	00	Insurance MUST USE CALCULATION METHOD (a) Fire and marine insurance. \$4.00 on each \$100.00 and major fraction thereof of the gross premiums on policies issued for the preceding calendar year on property located in the City of Saraland and police jurisdiction thereof, less premiums returned by cancellation provided that each person, firm, or corporation which has not done business in the City of Saraland shall pay a license of \$100.00 and there shall be an adjustment at the expiration of the year of such license according to the schedule hereinabove specified.	0.040000
524222	01	(b) Other insurance. Each person, firm or corporation doing any other kind of business than those specified in subdivisions (a), (c) and (e) shall pay \$50.00 and \$1.00 on each \$100.00 and major fraction thereof of gross premiums received, less the premiums returned by cancellation, received during the preceding year on policies issued during the preceding year to citizens of the City of Saraland and police jurisdiction thereof. Provided, that each person, firm or corporation which has not done business during the preceding year in the City of Saraland shall pay a flat minimum license of \$50.00 for the year or less time. (c) Mutual Aid Association. Same as fire and marine insurance. (d) Persons, firms or corporations writing own insurance shall pay same license as other agents or agencies. (e) Auto, fire, theft or collision insurance. Same rate as fire and marine insurance. It is hereby provided that on the first day of January of each year or within 60 days thereafter, each insurance company or person engaged in such business shall furnish the City Clerk a statement in writing duly authorized and certified by someone authorized to make the same, showing the full and true gross amount of such premiums, less return premiums, received during the year, and shall accompany such statement with the amount of the license due. Failure to furnish such statement shall constitute just cause to decline issuance of a license to such person	Base fee based on population plus 0.01
524223	00	Insurance adjusters MUST USE CALCULATION METHOD	0.002539
561223	00	Janitorial service MUST USE CALCULATION METHOD	0.002566
453223	00	Janitorial supplies MUST USE CALCULATION METHOD	0.002203
448224	00	Jewelry--Retail MUST USE CALCULATION METHOD	0.002965

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
423224	00	Jewelry--Wholesale MUST USE CALCULATION METHOD	0.001812
453227	00	Junk shops and dealers--Retail MUST USE CALCULATION METHOD	0.002519
453228	00	Junk shops and dealers--Wholesale. Provided, that persons dealing in, purchasing or disposing of old castings and metals of any kind, waste paper, rags and like materials, are hereby declared to be keepers of junk shops and subject to the requirements herein set forth. MUST USE CALCULATION METHOD	0.001838
237228	00	Land, land and development or real estate companies or agents selling their own property exclusively, whether inside or outside city, maintaining an office in the city.	\$120.00
561229	00	Landscape gardener MUST USE CALCULATION METHOD	0.002670
453230	00	Dealers in shrubbery MUST USE CALCULATION METHOD	0.001504
561231	00	Lawn and garden service MUST USE CALCULATION METHOD	0.002909
812230	00	Laundries and dry cleaning MUST USE CALCULATION METHOD	0.003739
812231	00	Branch laundries or offices where laundry is received or delivered regardless of whether a part of the work is done there or elsewhere in the city.	\$120.00
812232	00	Any person, firm or corporation other than laundry located in the City of Saraland which pays the regular laundry license tax of said city, engaged in soliciting or receiving general laundry work where said laundry work is to be done outside the City of Saraland.	\$500.00
812233	00	Laundries--Automatic MUST USE CALCULATION METHOD	0.004481
532233	00	Lease or rental of tangible personal property not elsewhere classified. MUST USE CALCULATION METHOD	0.003581
532234	00	Lease or rental of tangible personal property with operator, not elsewhere classified. MUST USE CALCULATION METHOD	0.003911
448233	00	Leather goods--Retail MUST USE CALCULATION METHOD	0.002698
422233	00	Leather goods--Wholesale MUST USE CALCULATION METHOD	0.001873
812234	00	Linen supply companies MUST USE CALCULATION METHOD	0.002429
445235	00	Liquor--Retail No license for the sale of liquor shall be transferable from one person to another. In addition to this license, there is a license tax of five percent on all purchases of liquor, from ABC stores, charged. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$650.00
445236	00	Liquor--Retail, private clubs. MUST USE CALCULATION METHOD Any yachting club affiliated with the Southern Yachting Association, any veterans club affiliated with a national veterans organization, any fraternal and benevolent club affiliated with a national organization, may obtain this license for the sale of liquor at retail, and shall not be required to purchase any other license for the sale of liquor--Ten percent of the amount of all purchases of liquor and/or wines from state ABC stores during the preceding calendar year, or \$50.00, whichever sum is greater. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	0.144000
323235	00	Lithographers MUST USE CALCULATION METHOD	0.002526

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
561236	00	Locksmiths MUST USE CALCULATION METHOD	0.002916
721237	00	Lodging houses. Receiving transients and not known or advertised as hotels MUST USE CALCULATION METHOD	0.003259
321238	00	Log, timber or lumber merchant. Each dealer engaged in buying, receiving or otherwise handling or storing logs, timber, cross ties or paper mill wood or logs either for himself or as an agent. MUST USE CALCULATION METHOD	0.002224
321239	00	Lumber—Manufacturing, (sawmills and planning mills, general) MUST USE CALCULATION METHOD As used herein, the term "lumber manufacturing" is defined as the operation of a saw mill, concentration yard, or planning mill, either actually manufacturing lumber from logs and/or processing it for shipment in wholesale lots. The concentration of unfinished lumber for shipment in wholesale lots by carload or truckload is recognized as manufacturing and not a wholesale dealer of lumber.	0.002114
422239	00	Lumber-Wholesale dealer in lumber (lumber, plywood, millwork) MUST USE CALCULATION METHOD As used herein, the term "wholesale dealer in lumber" is defined as a person, firm or corporation who buys and sells lumber in wholesale quantities, by carload, or truckload, without making deliveries therefrom from a yard in the City of Saraland, and who does not operate machinery; and such term shall include office wholesalers, brokers, commission buyers, and sellers, operating an office in the City of Saraland but not include manufacturers of lumber who sell their own lumber in wholesale lots and this schedule shall not apply to concentration yards, saw mills, or planning mills, or planning mills paying a license under paragraph (a) of this schedule.	0.001248
444239	00	Lumber--Retail lumber dealers or lumber yards (lumber, building materials) MUST USE CALCULATION METHOD As used herein, the term "retail lumber dealer" is defined as a person, firm, or corporation engaged in the business of selling lumber and lumber products in retail quantities, direct to consumers or contractors.	0.001764
444240	00	Lumber dealer--Itinerant or transient	\$120.00
		Itinerant or Transient or Dealers located outside Saraland or its police jurisdiction. Each itinerant or transient person or firm or corporation or each person, firm or corporation located outside the City of Saraland or its police jurisdiction, dealing in selling or delivering lumber, or lumber products, either wholesale or retail, within the city limits of Saraland, Alabama, or its police jurisdiction to any person, firm or corporation, except to a lumber manufacturer, a wholesale or retail lumber dealer or a retail dealer in building materials, as defined in this section who has paid a license as required by the City of Saraland; and not maintaining a lumber yard, storage, sales or processing facilities within the City of Saraland or its police jurisdiction and any agent, salesman or deliveryman for such transient or itinerant or out-of-city dealer doing any of these acts in the City of Saraland.	\$300.00
444240	01	And in addition to the above licenses such itinerant or transient or out-of-city dealer shall pay for each horsedrawn or mechanically propelled vehicle operated in connection with such itinerant or transient or out-of-city business and making deliveries of lumber or lumber products to any person, firm or corporation other than lumber manufacturers, wholesale or retail lumber dealers or retail dealers in building materials as defined in this section, in the City of Saraland or its police jurisdiction, which does not bear on the side of each such vehicle in clearly visible letters the name and address of the owner thereof, shall pay for each such vehicle an additional license of \$50.00.	\$50.00 each
722240	00	Lunchrooms or stands MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.003109
811241	00	Machine shop and/or wire work MUST USE CALCULATION METHOD	0.002656
532243	00	Machinery and tools--For hire MUST USE CALCULATION METHOD	0.003581
532244	00	Machinery and tools--For hire (with operator) MUST USE CALCULATION METHOD	0.002676
454243	00	Mail order sales MUST USE CALCULATION METHOD	0.002382
331243	00	Malleable iron foundries MUST USE CALCULATION METHOD	0.001722

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
541243	00	Management, consulting and/or public relations service MUST USE CALCULATION METHOD	0.002896
339245	00	Manufacturer, not otherwise specified. The term "manufacturer" as used herein is to include each person, firm, corporation or association engaged in manufacturing, processing, extracting or refining. MUST USE CALCULATION METHOD	0.002512
321246	00	Manufacturers, mill work MUST USE CALCULATION METHOD	0.002010
238246	00	Marble, terrazzo, tile and mosaic work (same as Code 174.1R) MUST USE CALCULATION METHOD	0.002052
333247	00	Marine and industrial metal working plant, including repair and building of vessels, repair, building and manufacturing of machinery, machine parts and all welding and blacksmith shops, (but not including tin shops that are not required to take out contractor's license). MUST USE CALCULATION METHOD	0.001866
483247	00	Marine cargo handling, including stevedoring handling MUST USE CALCULATION METHOD	0.001558
812248	00	Masseurs (massage parlors). Massaging by machines and/or by hand. Provided, the word "machine" as used in this section shall include all types or kinds of massage machines, reducing machines or other apparatus used for massage or reducing except that this schedule shall not apply to such machines operated by licensed physicians. MUST USE CALCULATION METHOD	0.003911
621248	00	Massage therapist. MUST USE CALCULATION METHOD	0.003370
337249	00	Mattress manufacturer MUST USE CALCULATION METHOD	0.002080
811250	00	Mattress renovators or repairers MUST USE CALCULATION METHOD	0.002107
445252	00	Meats, fresh--Retail. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.001517
422252	00	Meats and meat products--Wholesale. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.000778
812255	00	Mediums (same as clairvoyants, subsection (a) Code 116)	\$1000.00
561256	00	Mercantile reporting agencies MUST USE CALCULATION METHOD	0.002807
454257	00	Merchants, itinerants \$150.00 tax deposit is required.	\$500.00
453258	00	Merchants retail trade (see Code 341.5) MUST USE CALCULATION METHOD	0.001590
422259	00	Merchants wholesale trade (see Codes 426.0A and 426.0B). MUST USE CALCULATION METHOD	0.001736
492260	00	Messenger service. Carrying, receiving or delivering messages within the City of Saraland, not to apply to receiving and delivering telegraph service. MUST USE CALCULATION METHOD	0.002456
454261	00	Milk dealers (truck delivery)--Retail MUST USE CALCULATION METHOD	0.002519
422261	00	Milk dealers (truck delivery)--Wholesale MUST USE CALCULATION METHOD	0.000988
448262	00	Millinery--Retail MUST USE CALCULATION METHOD	0.002504

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
422262	00	Millinery--Wholesale MUST USE CALCULATION METHOD	0.001585
561264	00	Mimeographing, multigraphing, etc. For engaging in mimeographing, multigraphing, or similar kind of business (excluding lithographing and printing). MUST USE CALCULATION METHOD	0.003554
713265	00	Miniature golf course and driving range MUST USE CALCULATION METHOD	0.003658
441265	00	Mobile homes (see Code 393) (Mobile home retail parts--see Code 341.5) MUST USE CALCULATION METHOD	0.001366
522266	00	Money lenders MUST USE CALCULATION METHOD	0.002868
453267	00	Monuments, tombstones, statuary-Retail MUST USE CALCULATION METHOD	0.002519
422267	00	Monuments, tombstones, statuary-Wholesale MUST USE CALCULATION METHOD (a) Any person, firm or corporation not located within the corporate limits of the City of Saraland or its police jurisdiction, soliciting or doing business in this line either directly or through an unauthorized or unlicensed agent, in addition to the license above required, the sum of \$300.00.	0.002347 \$300.00
441268	00	Motor boats (engines, inboard or outboard), hulls, supplies (new or used)--Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Revenue Department - Regulatory License	0.001715
422268	00	Motor boats (engines, inboard or outboard), hulls, supplies (new or used)--Wholesale MUST USE CALCULATION METHOD	0.001675
441269	00	Motorcycles and motor bikes, motor scooters and supplies--Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Revenue Department - Regulatory License	0.001476
422269	00	Motorcycles and motor bikes, motor scooters and supplies--Wholesale MUST USE CALCULATION METHOD Must Provide Board Certification: Revenue Department - Regulatory License	0.001194
512271	00	Moving pictures MUST USE CALCULATION METHOD	0.003032
512272	00	Motion pictures or T.V. film, not elsewhere classified MUST USE CALCULATION METHOD	0.003032
512273	00	Motion picture theaters--Drive-in only MUST USE CALCULATION METHOD	0.002608
453274	00	Music stores--Retail MUST USE CALCULATION METHOD	0.002395
422274	00	Music stores--Wholesale MUST USE CALCULATION METHOD	0.001873
512275	00	Music studio and outlets. Music studios furnishing music to places of business by wire connections or remote control, for hire. Places receiving music so furnished and charging therefor. MUST USE CALCULATION METHOD	0.003658
452276	00	Naval stores MUST USE CALCULATION METHOD	0.002628
511277	00	Newspapers MUST USE CALCULATION METHOD	0.003464
511281	00	News stands MUST USE CALCULATION METHOD	0.001901

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
453282	00	Notions and novelties--Retail MUST USE CALCULATION METHOD	0.002690
422282	00	Notions and novelties--Wholesale MUST USE CALCULATION METHOD	0.001908
443283	00	Office equipment, fixtures--Retail MUST USE CALCULATION METHOD	0.002368
422283	00	Office equipment, fixtures--Wholesale MUST USE CALCULATION METHOD	0.002244
453283	00	Office forms and supplies—Retail MUST USE CALCULATION METHOD	0.002340
422285	00	Office and stationery supplies--Wholesale MUST USE CALCULATION METHOD	0.002126
454284	00	Oil dealers (crude or fuel oil exclusively)--Retail MUST USE CALCULATION METHOD	0.000974
422284	00	Oil dealers (crude or fuel oil exclusively)--Wholesale MUST USE CALCULATION METHOD	0.002045
211286	00	Oil and gas extraction MUST USE CALCULATION METHOD	0.002526
211287	00	Oils. Each person, firm or corporation selling as agent, lubricating, per truck illuminating, fuel, gasoline, butane, propane or other oil products, shall pay for the privilege of engaging in such business within the corporate limits a privilege tax at the rate of \$50.00 per annum for each truck used in said business whether said truck be owned by such agent or not. In addition to this license, there is a monthly license tax of two cents per gallon of gasoline or gasoline substitutes sold.	\$50.00
454288	00	Oil-grease--Retail MUST USE CALCULATION METHOD	0.001736
422288	00	Oil-grease--Wholesale MUST USE CALCULATION METHOD	0.002045
237290	00	Oil refinery USE CALCULATION METHOD	0.001002
446291	00	Opticians, or optical dealers--Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Optometry Board	0.002368
422291	00	Opticians, or optical dealers--Wholesale MUST USE CALCULATION METHOD Must Provide Board Certification: Optometry Board	0.002287
541292	00	Optometrists (same as Code 311: physicians, etc.) MUST USE CALCULATION METHOD Must Provide Board Certification: Optometry Board	0.002784
238292	00	Contractors (ornamental metal works contractors) installing MUST USE CALCULATION METHOD	0.001975
444292	00	Ornamental iron--Retail MUST USE CALCULATION METHOD	0.001764
422292	00	Ornamental iron--Wholesale. See Code 169.1, Fence company installers not elsewhere classified (other than ornamental iron) MUST USE CALCULATION METHOD	0.001668
445293	00	Oysters--Retail (meat and fish (seafood) markets) MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001517
424293	00	Oysters--Wholesale (fish and seafoods) MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001070

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
311294	00	Packing house companies--Wholesale meat dealers and/or packing house products MUST USE CALCULATION METHOD	0.001085
311295	00	Meat packing plants (for meat sales see Code 252.2) MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.000934
325295	00	Paint manufacturers MUST USE CALCULATION METHOD	0.002038
238296	00	Painters, paper hangers, interior decorators MUST USE CALCULATION METHOD	0.002456
444297	00	Paint, glass and wallpaper stores--Retail MUST USE CALCULATION METHOD	0.002270
422297	00	Paints, varnishes and supplies--Wholesale MUST USE CALCULATION METHOD	0.002024
453298	00	Paper or paper bags--Retail MUST USE CALCULATION METHOD	0.002368
422298	00	Paper or paper bags--Wholesale MUST USE CALCULATION METHOD	0.001640
322299	00	Paper bag manufacturing plant MUST USE CALCULATION METHOD	0.001469
322300	00	Paper mill MUST USE CALCULATION METHOD	0.001414
812301	00	Parking lots MUST USE CALCULATION METHOD	0.002800
812302	00	Parking structures MUST USE CALCULATION METHOD	0.002800
238301	00	Paving contractors MUST USE CALCULATION METHOD NOTE: This shall include all persons, firms or corporations contracting, or agreeing for the paving under a stipulation for compensation by way of percentage or commission from the customer, whether a maximum limit of costs is or is not guaranteed or agreed upon. The amount expended upon each said paving contract or job by the customer or owner shall fix the amount of the license under the schedule written above. The provisions of this section shall not apply for any paving work performed by paving contractors for any government agency of the United States, State of Alabama and the City and County of Saraland, Alabama.	0.003600
522302	00	Pawnbrokers, giving bond as per ordinance. And no person who has not taken out license and given bond as herein provided, shall offer by sign, advertisement or other publication, goods as pawned or pawnbroker goods. And this shall not include the sale of any goods other than those received as pledges.	\$500.00
454303	00	Peddlers (selling own inventory)	\$50.00
454304	00	Peddlers--Resident, other than on foot (excluding seasonal stands) Per week \$ 5.00 Per month \$12.00	\$5.00 \$12.00
454305	00	Peddlers—Resident, operating seasonal stands Each additional consecutive week Per Month	\$ 15.00 \$ 7.50 \$30.00
454306	00	Peddlers—Itinerant or transient. Each itinerant peddler, who, on intrastate business, canvasses or takes orders for, or sells on the streets, or from house to house, or from rooming house, hotel, or office, or from temporary racks in stores owned by others, when such pursuit is not in conflict with any other clause in this article, per week (a) The practice of going in and upon private residences in the City of Saraland, Alabama, by unlicensed solicitors, peddlers, hawkers, itinerant merchants and transient vendors of merchandise, not having been requested or invited to do so by the owner or owners, occupants of said private residences, for the	\$30.00

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER	BUSINESS DESCRIPTION	License Rate
	purpose of soliciting orders for the sale of goods, wares, and merchandise, and/or peddling or hawking the same is hereby declared to be a nuisance, and punishable as such nuisance as a misdemeanor. Compliance with this regulation must be cleared with the chief of police.	
454307	00 Peddlers not otherwise specified: Note: All peddlers are subject to police regulations. See Chapter 21	\$125.00
812307	00 Personal services—including, but not limited to, hair, nail, facial, skin, and massage (other services not herein specified) MUST USE CALCULATION METHOD	0.003960
453308	00 Pet shops MUST USE CALCULATION METHOD	0.002368
812308	00 Photofinishing laboratories MUST USE CALCULATION METHOD	0.003137
541309	00 Photographers, studio MUST USE CALCULATION METHOD (a) A studio photographer is hereby defined to be every person, firm or corporation maintaining a studio within the city for the purpose of taking therein, personally or through his/her or its agents, partners, or employees, photographs of persons at such studio, and every person, firm or corporation maintaining in any one established place within the city for at least one year complete equipment for the taking of photographs, including all finishing processes, whether inside or outside of such place; shall pay an annual license as provided.	0.003122
541310	00 Photographers, traveling, using animal or devices as prop	\$120.00
541311	00 Photographers--Any person, firm, or corporation, taking photographs or offering photography service for compensation, who does not qualify as a "studio photographer" defined in (a) above, and who is neither a transient, nor itinerant photographer. For one day only 2 and less than 10 days, per day 10 days or more	\$50.00 \$50.00 \$500.00
541312	00 Photographers, transient	\$500.00
541312	01 All other persons, firms, or corporations taking photographs for compensation within the city are hereby defined to be transient photographers	\$150.00 tax deposit
453310	00 Photographic supplies—Retail MUST USE CALCULATION METHOD	0.001963
422310	00 Photographic supplies—Wholesale MUST USE CALCULATION METHOD	0.001729
621311	00 Physicians, surgeons, dentists, psychiatrists, osteopaths, chiropractors or chiropodists, etc. Per individual practitioner MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	0.002784
446312	00 Physicians and surgeons supplies-Retail MUST USE CALCULATION METHOD	0.002059
424312	00 Physicians and surgeons supplies-Wholesale MUST USE CALCULATION METHOD	0.002017
621313	00 Physicians, transient (see Code 254). Transient vendors of medicine, each, per month Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$100.00
621314	00 Physicians, transient or transient vendors of medicine, if accompanied by music, theatrical performers or any form of entertainment, each, per month Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$350.00

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
451314	00	Music Store-Retail MUST USE CALCULATION METHOD	0.002395
422315	00	Music store-Wholesale MUST USE CALCULATION METHOD	0.001873
811315	00	Piano tuner-Repair MUST USE CALCULATION METHOD	0.002916
451316	00	Pistols-Retail (sold subject to Title 13A-11-79, Code of Alabama, 1975) MUST USE CALCULATION METHOD	0.002134
238317	00	Plasterer. Each person, firm, corporation or association doing business as plasterer, stucco worker or lather. MUST USE CALCULATION METHOD	0.001975
326318	00	Plastics products, miscellaneous manufacture MUST USE CALCULATION METHOD	0.002065
453318	00	Plastics—Retail MUST USE CALCULATION METHOD	0.002368
422318	00	Plastics—Wholesale MUST USE CALCULATION METHOD	0.001846
332319	00	Plating, metal or otherwise (electroplating, plating, polishing, anodizing and coloring) MUST USE CALCULATION METHOD	0.002854
238321	00	Plumbers and gas fitters. Subject to state certification and verification of bond. MUST USE CALCULATION METHOD	0.002154
238322	00	Plumbers and gas fitters. Subject to state certification and verification of bond. Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$500.00
444323	00	Plumbing fixtures and supplies—Retail MUST USE CALCULATION METHOD	0.002126
422323	00	Plumbing fixtures and supplies—Wholesale MUST USE CALCULATION METHOD	0.001750
713324	00	Pony rides MUST USE CALCULATION METHOD	0.003658
453325	00	Pottery or earthenware stores—Retail MUST USE CALCULATION METHOD	0.002270
422325	00	Pottery or earthenware stores—Wholesale MUST USE CALCULATION METHOD	0.001722
445326	00	Poultry and eggs—Retail MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001270
422326	00	Poultry and poultry products—Wholesale MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.00830
332327	00	Prefabricated houses-Manufacture MUST USE CALCULATION METHOD	0.001592
444327	00	Prefabricated houses-Retail MUST USE CALCULATION METHOD	0.001908
422327	00	Prefabricated houses-Wholesale MUST USE CALCULATION METHOD	0.001873
323329	00	Printers MUST USE CALCULATION METHOD	0.002526

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
422330	00	Produce and fruit dealers—Wholesale MUST USE CALCULATION METHOD	0.001124
445330	00	Fruit stores and vegetable markets—Retail MUST USE CALCULATION METHOD	0.001675
445335	00	(a) Watermelons or cantaloupes only, per truck MUST USE CALCULATION METHOD	\$50.00
541331	00	Professions not otherwise specified MUST USE CALCULATION METHOD	0.003288
811332	00	Radiator repair MUST USE CALCULATION METHOD	0.002896
515333	00	Radio broadcasting station MUST USE CALCULATION METHOD	0.003005
443334	00	Radio and television stores—Retail MUST USE CALCULATION METHOD	0.002087
422334	00	Electrical appliances, television, and radio—Wholesale MUST USE CALCULATION METHOD	0.001454
482336	00	Railroads, maximum allowed by section 11-51-124 of the Code of Alabama	
531337	00	Real estate agents, brokers MUST USE CALCULATION METHOD	0.002621
443337	00	Refrigeration equipment and supplies. Same as Code 20 MUST USE CALCULATION METHOD	0.002052
811338	00	Refrigeration service MUST USE CALCULATION METHOD	0.002710
811339	00	Repair shops and related services, not elsewhere classified, including but not limited to bicycles, guns, pistols, typewriters, automatic sprinklers and sprinkler systems, refrigerators, clothing repair and alterations, stoves, washing machines, small appliances, sharpen tools, lawnmowers. MUST USE CALCULATION METHOD	0.002916
811340	00	Repair shops—Old furniture and refinishing MUST USE CALCULATION METHOD	0.003218
811341	00	Repair shops—Electric motors and dynamos MUST USE CALCULATION METHOD	0.002986
811342	00	Repair shops (radio and television) MUST USE CALCULATION METHOD	0.003156
811343	00	Repair shops (welding) MUST USE CALCULATION METHOD	0.003054
811344	00	Repair shops (armature rewinding) MUST USE CALCULATION METHOD	0.002698
811345	00	Repair shops (watch, clock, and jewelry repair) MUST USE CALCULATION METHOD	0.003191
622339	00	Rehabilitation and/or recovery centers MUST USE CALCULATION METHOD	0.004466
623339	00	Rest, convalescent and/or nursing homes MUST USE CALCULATION METHOD	0.002930

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
722340	00	Restaurants, cafes, lunch, and soda fountains. Must Provide Board Certification: Department of Health Permit. MUST USE CALCULATION METHOD	0.003109
722341	00	Eating places, not elsewhere classified (see Code 156.1) Must Provide Board Certification: Department of Health Permit. MUST USE CALCULATION METHOD	0.003109
		Retail sales. The term retail sale or sale at retail whenever used in any section or subsection of this Code is defined as any and all sales not covered by the term "wholesale sale" as defined in this Code	
453342	00	Retail trade MUST USE CALCULATION METHOD	0.001908
333342	00	Road, construction and mining machinery and equipment MUST USE CALCULATION METHOD	0.001694
445343	00	Rolling stores. No rolling store shall stop in front of any place of business. Provided, this license only includes general merchandise. Any other goods sold subject to additional license as per schedule MUST USE CALCULATION METHOD	0.002024
324344	00	Roofing materials, manufacturing plant MUST USE CALCULATION METHOD	0.002388
238344	00	Roofing and/or sheet metal contractor. Verification of bond, required by inspection services, necessary. MUST USE CALCULATION METHOD	0.002216
339345	00	Rubber stamps or stencils. Manufacturer or dealer MUST USE CALCULATION METHOD	0.002154
336346	00	Sail maker (awnings) MUST USE CALCULATION METHOD	0.002566
238347	00	Sandblasting, cleaning buildings by MUST USE CALCULATION METHOD	0.002422
453348	00	Sand and gravel—Retail MUST USE CALCULATION METHOD	0.001764
422348	00	Sand and gravel—Wholesale MUST USE CALCULATION METHOD	0.001668
212348	00	Sand and gravel mining MUST USE CALCULATION METHOD	0.002003
517348	00	Satellite dish dealers MUST USE CALCULATION METHOD	0.002087
321349	00	Saw mills (lumber) (see Code 239.0M) MUST USE CALCULATION METHOD	0.002114
		School. Each person, firm or corporation conducting a school (not otherwise specified) as a business shall pay a license for the privilege of engaging in such business:	
611350	00	Correspondence schools MUST USE CALCULATION METHOD	0.003581
611351	00	Data processing schools MUST USE CALCULATION METHOD	0.003809
611352	00	Business and secretarial school MUST USE CALCULATION METHOD	0.005387
611353	00	Schools and educational services, not apply to schools operated by the state county, city, or to public schools, or to church operated schools. MUST USE CALCULATION METHOD	0.003437
422351	00	Seafood-Itinerant wholesale dealers Must Provide Board Certification: Department of Health Permit	\$500.00

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
445351	00	Seafood-Meat and fish (seafood) markets MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001517
422350	00	Fish and seafood—Wholesale MUST USE CALCULATION METHOD Must Provide Board Certification: Department of Health Permit	0.001070
523351	00	Security brokers and dealers MUST USE CALCULATION METHOD	0.002285
453351	00	Security systems-personal and equipment MUST USE CALCULATION METHOD	0.002464
453355	00	Security system-Equipment sales MUST USE CALCULATION METHOD	0.002464
238351	00	Security system-Equipment installation MUST USE CALCULATION METHOD	0.002464
811352	00	Security systems—Personal and monitoring MUST USE CALCULATION METHOD	0.002464
453352	00	Seeds—Retail MUST USE CALCULATION METHOD	0.002168
422352	00	Seeds—Wholesale MUST USE CALCULATION METHOD	0.001276
238352	00	Septic tanks. Building and/or installing MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama Onsite Waterwaste Board	0.002154
562352	00	Septic tanks. Cleaning service. MUST USE CALCULATION METHOD Must Provide Board Certification: Alabama Onsite Waterwaste Board	0.002916
812353	00	Miscellaneous personal services MUST USE CALCULATION METHOD	0.003911
999353	00	Business services not elsewhere classified MUST USE CALCULATION METHOD	0.002676
443354	00	Sewing machines—Retail MUST USE CALCULATION METHOD	0.002546
422354	00	Sewing machines—Wholesale MUST USE CALCULATION METHOD	0.001722
448355	00	Shoe stores—Retail MUST USE CALCULATION METHOD	0.002464
422355	00	Footwear—Wholesale MUST USE CALCULATION METHOD	0.001687
811356	00	Shoes, repairers MUST USE CALCULATION METHOD	0.003499
811357	00	Shoe repair order branch MUST USE CALCULATION METHOD	0.003911
713358	00	Shooting galleries MUST USE CALCULATION METHOD	0.003658
522359	00	Short loan (licensed small loan lenders) MUST USE CALCULATION METHOD	0.002402
711360	00	Side shows or exhibitions of paintings, pictures, freaks, curiosities, museum of anatomy, etc. MUST USE CALCULATION METHOD	0.003658

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
238361	00	Sidewalks contractor. No person of persons, firms, associations, or corporations shall be permitted to lay any cement sidewalks or curbing in the City of Saraland without first obtaining a permit from the city engineer. License must be shown to city engineer before permits are issued. MUST USE CALCULATION METHOD	0.002161
487362	00	Sightseeing vehicle-Airplanes MUST USE CALCULATION METHOD	0.002491
487363	00	Sightseeing vehicle-Boats MUST USE CALCULATION METHOD	0.005921
487364	00	Sightseeing vehicle-Buses MUST USE CALCULATION METHOD	0.002539
487365	00	Sightseeing vehicle-All other MUST USE CALCULATION METHOD	0.002986
238363	00	Sign painting. Repair, erecting, sign repairing and show card writing not including poster, billboard, neon or electrical sign, or decorative painting. MUST USE CALCULATION METHOD	0.002456
448364	00	Silverware-Retail (including jewelry stores) MUST USE CALCULATION METHOD	0.002965
422364	00	Silverware-Wholesale MUST USE CALCULATION METHOD	0.001873
713365	00	Skating rink MUST USE CALCULATION METHOD	0.003658
624365	00	Social services MUST USE CALCULATION METHOD	0.003019
445366	00	Soda fountain. Where meals served, subject to Board of Health . MUST USE CALCULATION METHOD	0.003109
454367	00	Soda water—Retail MUST USE CALCULATION METHOD	0.001270
422367	00	Soda water—Wholesale MUST USE CALCULATION METHOD	0.001558
		Solicitors permit— Obtained from police department (see Chapter 21 of City Code and Code 306.0). Complete application, notarize signature, and send applicant to police department for records check and ID card. (Schedule 454368)	\$3.00
713367	00	Amusement and entertainment promoter license (single event) Proof of inspection of rides from a registered engineer within the prior year. Proof of \$1,000,000.00 liability insurance issued by company qualified to do business in Alabama and issued by an Alabama agent with City of Saraland named as loss payee.	\$500.00
713368	00	General merchandise sales promoters license (single event)	\$250.00
713368	01	Promoters who sponsor more than one “special event” during the year. Annual business license MUST USE CALCULATION METHOD	0.002413
713369	00	Commercially promoted special events. Promoters of special events shall obtain a business license and post a tax bond with the City Clerk according to the following schedule. Vendors shall not be required to obtain a separate business license but shall, jointly with the promoter, be responsible for paying all taxes due from the sale of any tangible personal property. Promoter (Number of Vendor Booths): License Fee Bond 01—25 \$120.00 \$5,000.00 26—75 \$150.00 \$5,000.00 76—125 \$250.00 \$10,000.00 Over 125 \$300.00 \$10,000.00	

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER	BUSINESS DESCRIPTION	License Rate
	Not later than thirty days prior to each event, the promoter shall provide the City Clerk such information as may be required by the Department concerning the vendors that will participate in the event.	
713370	00 Mall promoted special events - Mall license per year	\$500.00
713371	00 All others Licensed retail merchants—Temporary location for special event. (Provided, however, that regularly licensed businesses selling at a temporary location within the city or its police jurisdiction, for no more than five (5) days, and no more than twice annually, may do so without payment of an additional license).	\$500.00
451368	00 Sporting goods stores and bicycle shops-retail MUST USE CALCULATION METHOD	0.002134
422368	00 Sporting and recreational goods and supplies-wholesale MUST USE CALCULATION METHOD	0.001675
314369	00 Stage scenery—Manufacturer. To include curtains, drops, drapes, floats, etc. MUST USE CALCULATION METHOD	0.002484
453370	00 Stationary—Retail MUST USE CALCULATION METHOD	0.002340
422370	00 Stationary—Wholesale MUST USE CALCULATION METHOD	0.002126
493371	00 Storage of goods or merchandise MUST USE CALCULATION METHOD	0.002814
443372	00 Store fixtures—Retail MUST USE CALCULATION METHOD	0.002340
422372	00 Store fixtures—Wholesale MUST USE CALCULATION METHOD	0.002244
711373	00 Street fairs or carnival shows. MUST USE CALCULATION METHOD	0.003658
541373	00 Surveying MUST USE CALCULATION METHOD Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	0.002737
445373	00 Table wine—Retail Required to apply to Alcoholic Beverage Control Board and approval of City Council before license can be issued.	\$75.00
422373	00 Table wine—Wholesale Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
422374	00 Table wine and beer—Wholesale Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
812374	00 Tailors MUST USE CALCULATION METHOD	0.002382
812375	00 Tattooing MUST USE CALCULATION METHOD	0.003911
541376	00 Tax Experts or Adjustment Bureaus. This license applies to each person, firm, or corporation engaging in business (or who advertises) to undertake the adjustment of taxes, the making of income tax reports or giving assistance in making said income tax reports or other reports required by various governmental agencies. This license shall not apply to auditors, accountants, bookkeepers, or attorneys. MUST USE CALCULATION METHOD	0.003288
485377	00 Taxi cab companies MUST USE CALCULATION METHOD	0.002382

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
485378	00	Taxi cab stands, per stand per year Each cab	\$50.00 \$25.00
485380	00	Limousines MUST USE CALCULATION METHOD Each limousine	0.002382 \$25.00
517379	00	Telegraph companies, state controlled	\$750.00
517380	00	Telephone companies -Exchange license	\$690.00
517381	00	Telephone companies - Long distance license	\$173.00
517382	00	Competitive local exchange company—CLEC MUST USE CALCULATION METHOD	0.003465
517383	00	Reseller of telecommunications services MUST USE CALCULATION METHOD	0.004263
517384	00	Commercial mobile radio services MUST USE CALCULATION METHOD	0.03581
323381	00	Telephone directories, soliciting advertising MUST USE CALCULATION METHOD	0.002368
515381	00	Television broadcasting stations. Provided, however, this license shall not apply to that portion of the business that may be in interstate or foreign commerce or to business done with the government of the United States. MUST USE CALCULATION METHOD	0.003088
541383	00	Testing laboratories, whether laboratory is maintained in city or not. MUST USE CALCULATION METHOD	0.003012
512384	00	Theatres, moving pictures MUST USE CALCULATION METHOD	0.002710
711385	00	Theatrical, musical performances, athletic contest or exhibitions or entertainment not otherwise specified, (except when entire proceeds are designated for, and donated to, recognized charities, approved by the City Council). MUST USE CALCULATION METHOD	0.004310
711386	00	Bands, orchestras, actors, other entertainers groups MUST USE CALCULATION METHOD	0.003592
811387	00	Tin shops. Persons operating tin shops and doing no contracting for tin or sheet metal work of any description, and who are not required to take out contractor's license. MUST USE CALCULATION METHOD	0.002176
453388	00	Tobacco stores and stands-Retail MUST USE CALCULATION METHOD	0.002087
422388	00	Retail tobacco and tobacco products—Wholesale MUST USE CALCULATION METHOD	0.000707
721389	00	Tourist courts, homes, motels. (In addition to this license, there is a license tax based on gross receipts from the rental of rooms, and this license in no way affects the liability for the purchase of that license.) This license does not include the license for restaurants and other secondary businesses operated in connection with the renting of rooms. Board of Health permit required before license can be issued. MUST USE CALCULATION METHOD	0.003883
451390	00	Hobby, toy and game shops, retail MUST USE CALCULATION METHOD	0.002429
422390	00	Toys, hobby goods and supplies, wholesale MUST USE CALCULATION METHOD	0.001866
323391	00	Trading stamps. See Code 131, Coupons MUST USE CALCULATION METHOD	0.002456

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
441393	00	Trailers, automobile, house or truck-Mobile home dealers MUST USE CALCULATION METHOD	0.001366
441394	00	Trailers, automobile, house or truck-Recreational and utility trailer dealers MUST USE CALCULATION METHOD	0.001399
336393	00	Trailers, automobile, house or truck-Mobile home, manufacture MUST USE CALCULATION METHOD	0.000974
484394	00	Trailers, automobile—Luggage or freight, for hire MUST USE CALCULATION METHOD	0.001866
721395	00	Trailer—Mobile home parks MUST USE CALCULATION METHOD	0.003514
721396	00	Trailer parks for transients MUST USE CALCULATION METHOD	0.004412
484396	00	Transfer companies—Hauling baggage only MUST USE CALCULATION METHOD	0.002676
484397	00	Local trucking with storage MUST USE CALCULATION METHOD	0.002498
484398	00	Transfer companies, trucking except local MUST USE CALCULATION METHOD	0.001975
454398	00	Transient merchants, salesmen or drummers, same as 307, Peddlers	\$125.00
454399	00	Transient merchants: All persons or drummers engaged in selling goods, wares, merchandise or services to any other than registered licensed merchants in the city dealing in that particular line of goods offered by said persons or drummers, shall be required before selling or offering to sell such articles to obtain a license in the amount of \$500.00. In addition, \$150.00 tax deposit. This license shall also apply to such persons that stop in hotels or motels, or rent rooms at other places to display their goods and services and sell same to the general public by samples, or take orders for shirts, clothing or articles of similar or dissimilar character.	\$500.00
561399	00	Travel agencies MUST USE CALCULATION METHOD	0.002608
561400	00	Travel bureau MUST USE CALCULATION METHOD	0.002608
561401	00	Tree pruning and tree surgery. Must have State license first MUST USE CALCULATION METHOD	0.003102
561402	00	Tree trimmer—Pruning only (No State license required first) MUST USE CALCULATION METHOD	0.002909
		Trucks—Hauling Freight	
484402	00	Trucking, local—Without storage MUST USE CALCULATION METHOD	0.002676
484403	00	Trucking, except local MUST USE CALCULATION METHOD	0.001975
484404	00	Truck depots. Motor propelled common carriers or motor propelled contract carriers or contract carriers maintaining depots, stations or terminal facilities in the city for the handling of freight and for which no other license is required by the ordinance of the City of Saraland. For each such carrier maintaining a depot, station or terminal facility as above provided, based on the average number of motor vehicle trucks handled, serviced, kept, loaded or unloaded per day herein for each truck, \$25.00. (In view of 37-3-33 of the Alabama Code of 1975 no such carrier should be required to pay a license tax for any one year in excess of \$300.00.)	\$200.00

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
484405	00	Trucks—For hire hauling garbage, must also purchase 484405.01 MUST USE CALCULATION METHOD	0.002196
484405	01	Per truck , must also purchase 484405.00	\$25 per truck
448405	00	Trunks and/or luggage—Retail MUST USE CALCULATION METHOD	0.002698
422405	00	Trunks and/or luggage—Wholesale MUST USE CALCULATION METHOD	0.001873
325406	00	Turpentine reduction plant MUST USE CALCULATION METHOD	0.001915
443407	00	Typewriters and supplies—Retail MUST USE CALCULATION METHOD	0.002368
422407	00	Typewriters and supplies—Wholesale MUST USE CALCULATION METHOD	0.002244
812408	00	Undertakers. And in addition, where caskets, shrouds, or other merchandise are sold a merchants-retail license shall also be purchased, based upon the receipts from the sale of such merchants. MUST USE CALCULATION METHOD <i>Must Provide Board Certification: Board of Funeral Services</i>	0.004303
448409	00	United States government surplus goods (Army Navy stores) (surplus stores, retail) MUST USE CALCULATION METHOD	0.002024
811410	00	Upholsterers, furniture and automobile MUST USE CALCULATION METHOD	
811411	00	Furniture repairing, cleaning redecorating and remodeling shops MUST USE CALCULATION METHOD	0.003218
811412	00	Upholstery repair, automobile including vinyl automobile top installation, replacement or repair MUST USE CALCULATION METHOD	
453413	00	Used merchandise stores MUST USE CALCULATION METHOD	0.002881
452410	00	Variety stores MUST USE CALCULATION METHOD	0.002114
484411	00	Use of streets, etc. Each person, firm, corporation, association or company who uses the streets, avenues, alleys or public roads of the City of Saraland, Alabama, for unloading, distributing, disposing of, or delivering of goods, wares, produce or merchandise of any kind which said goods, wares, produce or merchandise was transported from a point without the City of Saraland, Alabama, to a point within the City of Saraland, Alabama, shall pay a license equal to, but not in excess of the license paid for like volume by local licensees engaged in the same business. MUST USE CALCULATION METHOD	0.002676
339412	00	Vaults MUST USE CALCULATION METHOD	0.002347
484413	00	Vehicles (same as trucks). Motor, carrying goods or merchandise and/or dirt, clay, sand, soil or other building materials for hire or reward. MUST USE CALCULATION METHOD	0.002676
454414	00	Vending machines. MUST USE CALCULATION METHOD Vending matches, gum, candy, postage stamps, cigarettes, popcorn, peanuts, or other articles, electric pianos, or for looking at pictures, soft drinks, weighing machines, soap, and other items, not otherwise specified (including vending machines vending merchandise in industrial plants or on private property for use by employees) shall pay license on overall business And in addition thereto for each machine operated that is dispensing, per annum, there shall be affixed a city decal: Must also purchase appropriate per machine license such as 454414.01, 454414.02,	0.002024

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
454414	01	City account with machines in city, per machine - must also purchase 454414.00 City account with machines in city, per machine in police jurisdiction – must also purchase 454414.00	\$10.00 \$ 5.00
454414	02	Juke Boxes per machine – must also purchase 454414.00	\$25.00
321415	00	Hardwood veneer and plywood MUST USE CALCULATION METHOD	0.001146
321416	00	Softwood veneer and plywood MUST USE CALCULATION METHOD	0.000692
337416	00	Venetian blinds and shades, manufacture MUST USE CALCULATION METHOD	0.002017
442416	00	Drapery, curtain, upholstery, retail MUST USE CALCULATION METHOD	0.002690
422416	00	Home furnishing, wholesale MUST USE CALCULATION METHOD	0.001722
541417	00	Veterinarians, per individual veterinarian MUST USE CALCULATION METHOD	0.002464
443417	00	Video equipment sales MUST USE CALCULATION METHOD	0.001908
811417	00	Video equipment service MUST USE CALCULATION METHOD	0.001908
238417	00	Video equipment installation MUST USE CALCULATION METHOD	0.001908
999417	00	Vocations and services, not otherwise specified: Every person, and each member of a firm or partnership and each partnership, and each corporation engaged in any vocation or service shall pay a license based on his or its gross annual receipts as provided. MUST USE CALCULATION METHOD	0.002896
493418	00	Warehousing and storage general Per square foot of warehousing space MUST USE CALCULATION METHOD	0.002814
493419	00	Warehousing and storage household MUST USE CALCULATION METHOD	0.004124
561419	00	Watchman service MUST USE CALCULATION METHOD	0.002464
454420	00	Water dealers. Including sale of water to vessels or water craft. (Water, mineral—Retail) MUST USE CALCULATION METHOD	0.002141
483421	00	Water transportation service, not elsewhere classified MUST USE CALCULATION METHOD	0.002407
811422	00	Welding shops, except automobiles MUST USE CALCULATION METHOD	0.003054
811423	00	Welding, automobiles MUST USE CALCULATION METHOD	0.002896
237423	00	Well—Diggers MUST USE CALCULATION METHOD	0.002965
		Wholesale sale: A sale by wholesalers to licensed businesses, retail merchants, jobbers, dealers or other wholesalers for resale; and sales to licensed industrial plants, manufacturers, contractors, and governmental bodies for use or consumption, not for resale. Maximum wholesale license fee is \$25,000.00.	

***NOTE: UNLESS SPECIFIED, MUST USE CALCULATION METHOD AT BOTTOM OF FEE SCHEDULE.**

SCHEDULE NUMBER		BUSINESS DESCRIPTION	License Rate
421426	00	Wholesale trade—Durable goods MUST USE CALCULATION METHOD	0.001736
422426	00	Wholesale trade—Nondurable goods MUST USE CALCULATION METHOD	0.001229
711427	00	Wild west shows MUST USE CALCULATION METHOD Minimum license, per day	0.003658 \$100.00
561428	00	Window cleaning MUST USE CALCULATION METHOD	0.002779
811428	00	Cleaning and maintenance services to dwelling and other building not elsewhere classified MUST USE CALCULATION METHOD	0.002566
444429	00	Wood dealers. Wood and coal dealers—Retail MUST USE CALCULATION METHOD	0.001454
321429	00	Wood pallets and skids MUST USE CALCULATION METHOD	0.002258
321430	00	Woodworking manufacturers MUST USE CALCULATION METHOD	0.002410
488431	00	Wreckers. Wrecker companies must conform to City Wrecker Ordinance. MUST USE CALCULATION METHOD	0.002834
488431	01	(a) Wrecker branches, or offices, where vehicles are received, delivered, or stored, regardless of whether a part of the repair work is done there or elsewhere	\$50.00
999999	00	Delivery License in city limits	Schedule V
999999	01	Delivery License outside city limits	Schedule V

***Calculation method.**

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

- 100 percent, to 1st one million dollars (\$1,000,000.00) or portion thereof.
- 80 percent, to 2nd one million dollars (\$1,000,000.00) or portion thereof.
- 60 percent, to 3rd one million dollars (\$1,000,000.00) or portion thereof.
- 40 percent, to 4th one million dollars (\$1,000,000.00) or portion thereof.
- 20 percent, to all amounts in excess of 4 million dollars (\$4,000,000.00).

Special rules for new businesses. Any person applying for a new license shall provide an estimation of gross revenues derived from their business from the beginning date of operation to December 31 of the current year.

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

The rate for the delivery license is established in Section 21 and is: \$ 100.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).