



SARDIS CITY BUSINESS LICENSE FEE SCHEDULE

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

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| CODE | 2002 NAICS TITLES / BUSINESS LICENSE CODES | SCHEDULE |
|--------|--|----------|
| 721191 | Accommodations - bed and breakfast inns and services | B |
| 721110 | Accommodations - hotels, motels and similar facilities | M |
| 721310 | Accommodations - rooming houses and boarding houses | B |
| 721214 | Accommodations - trailer parks, RV parks, and travel parks | B |
| 541211 | Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board | F |
| 561499 | Administrative services - answering, employment, office, sec., travel | B |
| 524210 | Agent Office - administration of third parties, pension funds, annuities, etc | A |
| 115114 | Agriculture support - cotton gins, farm mgt, post- harvest activities | B |
| 481111 | Air transportation - airline tickets, shipping, freight, charters service | B |
| 312141 | Alcohol - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | H |
| 621910 | Ambulance - ambulance company and/or services | B |
| 713110 | Amusement - arcades, golf clubs, marinas, fitness, bowling centers | A |
| 112990 | Animals - dairy, cattle, ranching, sheep, raising chickens, poultry | B |
| 315999 | Apparel Manufacturing - women, men, children, hosiery, outerwear, accessories | G |
| 335211 | Appliance Manufacturing - small appliance, lighting, electrical, battery, freezer | G |
| 541310 | Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board | F |
| 711310 | Arts and sports - dance, musical, teams, tracks, promoters, agents | A |
| 541110 | Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar | F |
| 521111 | Bank Branch or ATM - not main office of bank | O |
| 521110 | Bank Main Office - not branch location or ATM | O |
| 312121 | Beer - off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | H |

| | | |
|-----------|---|---|
| 312122 | Beer - on premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | H |
| 312132 | Beer & Wine - wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | H |
| 312212 | Beverage Manufacturing - all types of soft drinks, bottled water, breweries, ice | A |
| 512112 | Broadcasting - radio and television stations | F |
| 444130 | Building materials - hardware, paint, home center, wallpaper, nursery | D |
| 910003 | Category for number of - amusement devices and/or games | R |
| 910004 | Category for number of - buses, taxis, trucks, or other equipment | S |
| 910005 | Category for number of - employees as a basis for calculating license | T |
| 910002 | Category for number of - pool tables | Q |
| 910006 | Category for number of - square feet used for calculating license amount | U |
| 910001 | Category for number of - vending machines for all types vending | P |
| 722410.01 | Caterers - and/or mobile food services Must Provide Board Certification: Department of Health Permit | A |
| 325998 | Chemical Manufacturing - of fertilizer, wood, pesticide, paint, soap, resin, plastic | G |
| 621310 | Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board | F |
| 448130 | Clothing & accessories - men, women, children, infant, shoe, jewelry | D |
| 334419 | Computer & electronic Manufacturing - audio, video, circuit boards, peripherals | G |
| 541511 | Computer Programmer - individual and/or professional firm license | F |
| 236221.01 | Contractors - general contractors - itinerant not local | B |
| 236220 | Contractors - general contractors, comm bldg, residential, subdivisions, Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | B |
| 237991 | Contractors - heavy construction - itinerant not local Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | B |
| 237990 | Contractors - heavy construction, highway, bridge, street, water, sewer, Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | B |
| 238990 | Contractors - specialty trade - building equipment & mechanical install | A |
| 238340 | Contractors - specialty trade - carpentry contractors | A |
| 238110 | Contractors - specialty trade - concrete contractors | A |
| 238310 | Contractors - specialty trade - drywall, acoustical & insulation | A |
| 238210 | Contractors - specialty trade - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board | A |
| 238910 | Contractors - specialty trade - excavation and site development | A |
| 238330 | Contractors - specialty trade - floor coverings/all types | A |
| 238150 | Contractors - specialty trade - glass and glazing contractors | A |
| 238140 | Contractors - specialty trade - masonry and stone contractors | A |
| 238320.01 | Contractors - specialty trade - painting and wall covering | A |
| 238320 | Contractors - specialty trade - plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board | A |
| 238320.02 | Contractors - specialty trade - heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors | A |
| 238160 | Contractors - specialty trade - roofing, siding & sheet metal | A |
| 238120 | Contractors - specialty trade - structural steel erection | A |
| 238430 | Contractors - specialty trade - tile, marble, terrazzo & mosaic | A |
| 237110 | Contractors - specialty trade - water well drilling & irrigation | A |
| 238910.01 | Contractors - specialty trade - wrecking and demolition | A |
| 236221 | Contractors - specialty trades contractors - itinerant not local | B |
| 238130 | Contractors - specialty trades contractors- non-general & non- heavy | A |
| 492110 | Couriers - couriers and local messengers, services, local delivery services | A |
| 522390 | Credit services - companies and activities related to credit and mediation | A |
| 621210 | Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama | F |

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|-----------|---|---|
| 722410 | Drinking Establishment - club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | H |
| 611699 | Educational services - technical, computer, sports, services, business | A |
| 443112 | Electronic & appliance store - household, radio, television, computers | D |
| 541330 | Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board | F |
| 561710 | Exterminating services - exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries | A |
| 111998 | Farming - agriculture, crop production, nursery, fruit, growers | B |
| 114119 | Fishing & hunting - hunting and trapping, finfish, shellfish, supplies | A |
| 445120 | Food & beverage stores - grocery, convenience store, markets | D |
| 311991 | Food Manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing | B |
| 113110 | Forestry - logging, forestry, timber track operations, timber mgt | B |
| 812199.02 | Fortune Teller or Clairvoyant - individual reader license | I |
| 525990 | Funds, trusts, other financial agencies - agents, agencies, investments | F |
| 442110 | Furniture - furniture, home furnishings, stores, floor coverings, window | D |
| 337129 | Furniture Manufacturing - cabinets, office, household, beds, medical, kitchen | G |
| 447110 | Gasoline Retail - selling gasoline with or without convenience stores | D |
| 452990 | General merchandise stores - department, warehouse clubs, superstores | D |
| 446110 | Health care stores - drug, cosmetic, optical, health food | D |
| 446110.01 | Health care stores with a pharmacy Must Provide Board Certification: Pharmacy Board | D |
| 321491 | HMO - medical centers and services | F |
| 622110 | Hospitals - surgical, substance abuse, psychiatric, general care, special | F |
| 514190 | Information services - all types of information services | F |
| 524126 | Insurance Company - casualty, fire, and/or marine premiums 11-51-120/123 | J |
| 524128 | Insurance Company - health, allied and all other premiums 11-51-120/123 | J |
| 561720 | Janitorial firm - janitorial cleaning services - individual or firm | A |
| 316993 | Leather Manufacturing - shoes, luggage, handbag, related products, all footwear | G |
| 333990 | Machinery Manufacturing - office machinery, industrial, engines, farm, HVAC | G |
| 541990.01 | Management companies - offices, enterprises, regional, corporate | A |
| 332999 | Metal fabrication - cutlery, structural, ornamental, machine shops | B |
| 212299 | Mining - (except for oil and gas) all related mining activities | B |
| 213112 | Mining support services - for oil and gas mining activities, oil/gas wells | B |
| 339999 | Miscellaneous Manufacturing - specialty Manufacturing not defined in separate categories | G |
| 453220 | Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse | D |
| 512131 | Motion pictures - theatres, videos, recording, drive- ins, sound studios | F |
| 441310 | Motor vehicle & parts - auto, motorcycles, boats, parts, accessories | D |
| 441110 | Motor vehicles - new and/or used - dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License | E |
| 712110 | Museums - museums and historical sites, zoos, botanical gardens, parks | B |
| 327331 | Nonmetallic Manufacturing - glass, cement, lime, pottery, ceramic, brick, tile | G |
| 454392 | Non-Store Retailer - peddlers license / itinerant peddler | A |
| 454391 | Non-Store Retailer - peddlers license / local peddler | A |
| 454210 | Non-store retailers - vending machine operators, direct selling, mail order | B |
| 623110 | Nursing care - residential care facility, day care, assisted living | F |
| 623312 | Nursing Home - care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators | F |
| 211111 | Oil and gas extraction - natural gas liquid extraction, crude extraction | B |
| 621320 | Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board | F |
| 314129 | Other Manufacturing - mill operations not covered in 313, rugs, linen, curtains | G |
| 621498 | Outpatient Care Centers - all other types of services | F |
| 445310 | Package Stores - selling beer, wine and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | H |
| 322229 | Paper Manufacturing - pulp, paper, and converted products, stationary, tubes, cores | G |
| 485114 | Passenger transportation - bus terminals state regulated 37-3-33 | V |
| 485113 | Passenger transportation - charter and other vehicle transit services | B |

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| 485321 | Passenger transportation - number of taxis, cabs, limousines, or buggys | B |
| 485320 | Passenger transportation - taxi cabs, limousine service, buggy, charters | A |
| 522298 | Pawn Shop - whether title pawn or merchandise | D |
| 812199 | Personal Services - hair, skin, diet, nail, tanning | A |
| 812199.01 | Personal Services - barber, beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering | A |
| 812199.03 | Personal Service – Tattoo, Body Piercing Must Provide Board Certification: Department of Health Permit | I |
| 324199 | Petroleum and coal Manufacturing - asphalt, grease, roofing, paving products | G |
| 541921 | Photographer - studios, portrait, commercial, services | F |
| 621111 | Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama | F |
| 326291 | Plastic & rubber Manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film | G |
| 331521 | Primary metal Manufacturing - iron, steel, aluminum, wire, copper, foundries | G |
| 323110 | Printing - screen, quick, digital, books, lithographic, handbills, comm. | A |
| 541990 | Professional Services Not Elsewhere Classified - scientific, technical | F |
| 511110 | Publishing industries - newspaper, book, periodical, databases, software | F |
| 482110 | Rail transportation - transportation, ticket offices, state regulated 11-51-124 | V |
| 531210 | Real estate - offices, agents, brokers, management, appraisers | A |
| 532310 | Rental and leasing - auto, truck, trailer, RV, all tangible property | B |
| 532230 | Rental and leasing - movie and video rental | A |
| 811412 | Repairs and maintenance - all appliances, home & garden equipment | A |
| 811219 | Repairs and maintenance - all electronic equipment | A |
| 811118 | Repairs and maintenance - auto, paint/body, carwash, other vehicular, | A |
| 722212 | Restaurant - full service restaurant facility Must Provide Board Certification: Department of Health Permit | D |
| 722211 | Restaurant - limited facility or service Must Provide Board Certification: Department of Health Permit | D |
| 522121 | S&L Branch or ATM - not main office of S&L | O |
| 522120 | Savings and Loans - not branch location or ATM | O |
| 523999 | Securities, commodity - brokerage, portfolio, investment, other Must Provide Board Certification: Alabama Electronic Security Board of Licensure | F |
| 487990 | Sightseeing - scenic and sightseeing, land, air, water, special trans | B |
| 624110 | Social assistance - shelters, vocational, abuse, emergency | A |
| 624110.01 | Social assistance - child care Must Provide Board Certification: Department of Human Resources | A |
| 711310.01 | Special Events - promoter or activity - see schedule for rates | L |
| 451110 | Sporting goods & hobbies - toy, fish, gun, books, games | D |
| 541360 | Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board | F |
| 513322 | Telecommunications - cellular and other wireless, paging | K |
| 517310 | Telecommunications - resellers of service | K |
| 513310 | Telecommunications - telephone local per 11-51-128 | K |
| 513320 | Telecommunications - telephone long distance per 11-51-128 | K |
| 313112 | Textile Manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills | G |
| 336112 | Transportation Manufacturing - Manufacturing auto, truck, trailer, motor home, boat, ship | G |
| 484110 | Truck transportation - local, long-distance, freight, moving, and storage | B |
| 484230 | Truck transportation - terminal - state regulated 37-3-33 | V |
| 999111 | Unclassified miscellaneous business services not elsewhere classified | A |
| 999222 | Unclassified miscellaneous personal services not elsewhere classified | A |
| 451212 | Used Merchandise Stores - books, miscellaneous, consignment, flea market | D |
| 221122 | Utilities - electric power or light company - state regulated | N |
| 221210 | Utilities - natural gas company - state regulated | N |
| 221310 | Utilities - water, sewage treatment, steam, and other | N |
| 541940 | Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board | F |
| 493110 | Warehousing and storage - distribution, household, refrigerated, special | D |

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| 562998 | Waste management - companies, trucks, septic tanks, landfill, services | B |
| 483212 | Water transportation - coastal, freight forwarders, inland, passenger | B |
| 423990 | Wholesale trade - durable, vehicle, machinery, equipment, furniture | C |
| 424720 | Wholesale trade - wholesale gasoline distributor | C |
| 424990 | Wholesale trade -non-durable, paper, apparel, grocery, beverages, dairy | C |
| 312131 | Wine - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | H |
| 321999 | Wood Manufacturing - sawmills, wood preservation, veneer, trusses, millwork | G |

LICENSE SCHEDULE CATEGORY FEE

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|---------------------|------------------------|----------|-----------|
| Schedule "A" | Services -1 | Flat Fee | \$ 100.00 |
| | Service Sub Contactors | | \$ 100.00 |

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| Schedule "B" | Services -2 | Flat Fee | \$ 200.00 |
| | Service General Contractors | | \$ 200.00 |

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| Schedule "C" | Merchants Wholesale | Gross Receipts | |
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Wholesale - Based on gross receipts as follows:

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|---------------------------------------|----------|
| (a) On less than \$ 50,000 | \$100.00 |
| (b) \$ 50,000 and less than \$100,000 | \$150.00 |
| (c) \$100,000 and less than \$150,000 | \$200.00 |
| (d) \$150,000 and less than \$250,000 | \$250.00 |

and in addition, 1/20 of 1% of gross receipts in excess of \$250,000 with a maximum fee of \$500.00

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| Schedule "D" | Merchants Retail | Gross Receipts | |
|---------------------|------------------|----------------|--|

Retail - Based on gross receipts as follows:

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| On less than \$20,000 | \$100.00 |
|-----------------------|----------|

plus an additional amount equal to 1/10 of 1% of gross receipts over \$20,000 and not over \$500,000 and 1/20 of 1% of gross receipts exceeding \$500,000 with a maximum fee of \$500.00

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|---------------------|----------------|----------------|--|
| Schedule "E" | Merchants Auto | Gross Receipts | |
|---------------------|----------------|----------------|--|

Auto - Each person engaged in the business of buying, selling, or trading new or used trucks, automobiles, mobile homes, industrial and farm tractors, and equipment or air craft, shall pay a license tax based upon gross annual receipts as follows:

| | |
|------------------------------------|----------|
| On less than \$100,000 | \$100.00 |
| \$100,000. and less than \$200,000 | \$200.00 |

Over \$200,000 plus and additional amount equal to 1/200 of 1% of all gross receipts with a maximum fee of \$500.00

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| Schedule "F" | Professions / Vocations | Flat Fee | \$ 250.00 |
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| Schedule "G" | Manufacturing | Flat Fee | \$500.00 |
|---------------------|---------------|----------|----------|

Schedule "H" Beer Wine & Liquor Flat Fee \$75.00 Plus

The Following Schedule:

| State of Alabama | Code Classification | Amount Licensing Notes |
|-------------------------------------|----------------------------|---|
| 040 (Beer On/Off Premise) | 312122 | \$75.00 |
| 050 (Beer Off Premise Only) | 312121 | \$50.00 |
| 060 (Table Wine On/Off Premise) | 312131 | \$75.00 |
| 070 (Table Wine Off Premise Only) | 312131 | \$75.00 |
| 010 (Lounge Retail Liquor Class I) | 312121 312141 312131 | \$75.00 All three codes are part \$5000.00 of the package plus the \$75.00 business license code. |
| 011 (Package Store Liquor Class II) | 312122 312141 312131 | \$75.00 All three codes are part \$5000.00 of the package plus the \$75.00 business license code. |
| 020 (Restaurant Retail Liquor) | 312121 312141 312131 | \$75.00 All three codes are part \$5000.00 of the package plus the \$75.00 business license code. |
| 032 (Club Liquor Class II) | 312121 312141 313131 | \$75.00 All three codes are part \$5000.00 of the package plus the \$75.00 business license code. |
| 110 (Wholesale Table Wine & Beer) | 312132 | \$375.00 Distributors License |
| 120 (Wholesale Table Wine Only) | 312133 | \$275.00 Distributors License |
| 130 (Wholesale Beer Only) | 312134 | \$275.00 Distributors License |

Schedule "I": Tattoo, Body Piercing, Medium, Fortune Teller Or Similar Occupation Flat Fee \$2500.00

Schedule "J" Insurance Companies State Code 11-51-120/123

Schedule "K" Telephones & Telecommunications State Code 11-51-128

Schedule "L" Special Events Licenses Flat Fee \$500.00

Schedule "M" Lodging, Motel/Hotel Unit Based Fee \$5.00 Per Unit- # Of Rooms Req'd

Schedule "N" Electric Company And Gas Company Franchise Agreements

Schedule "O" Banks/Savings & Loan Excise Tax

Schedule "P" Vending Machines Flat Rate \$50.00 Plus

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

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

Schedule "Q" Billiard And/Or Pool Tables

Unit Based Schedule

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

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

Schedule "R" Amusement Devices

Unit Based Schedule

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

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

Schedule "S" Buses, Trucks & Other Equipment Schedule

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

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

Schedule "T" Number Of Employees Schedule

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

Schedule "U" Square Feet Schedule

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