

**City of Satsuma (9139)**  
**Business License Fee Schedule**  
including General Information/FAQs



**Thank you for doing business in  
the City of Satsuma.**

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

**How to file:**

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com/>. Complete a simple registration, file and pay online. Any required certifications can be emailed to [bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com).
- To remit payment by form: Complete the Business License Application located [here](#). 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 RDS, Business License Department, P.O. Box 830900, Birmingham, AL 35283-0900. Be sure to enclose any required certifications with your payment.

**Click on the following (or scroll to the bottom of the document) to see more information on the following topics:**

- ✦ [Calculation](#)
- ✦ [Certification](#)
- ✦ [Gross Receipts, Definition of](#)
- ✦ [Location Specific, Definition](#)
- ✦ [New Business Information](#)
- ✦ [Police Jurisdiction \(PJ\), Definition and Rate of](#)
- ✦ [Penalty and Interest, Rate of](#)
- ✦ [Posting of License](#)
- ✦ [Transfer of License information](#)
- ✦ [Type of License](#)
- ✦ [Zoning](#)

**File online:**

<https://rds.bizlicenseonline.com/>

• Free • Fast • Secure • Step-by-Step•

**Important facts to know when  
completing your business license:**

**License Due Date:** Renew annually on January 1<sup>st</sup>.

**License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.

**License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

**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. For more details, click on "Gross Receipts" in the gray box to the left.
- 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.

**Customer Service**



Toll Free Phone: 800.556.7274  
Toll Free Fax: 844.528.6529  
Se habla español.



Email: [bizlicensesupport@revds.com](mailto:bizlicensesupport@revds.com)  
Website: [www.revds.com](http://www.revds.com)



Remit to address:  
RDS-Business License Department  
PO Box 830900  
Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
721191	00	<b>Accommodations</b> – bed and breakfast inns and services	D
721110	00	<b>Accommodations</b> – hotels, motels and similar facilities	C
721310	00	<b>Accommodations</b> – rooming houses and boarding houses	E
721214	00	<b>Accommodations</b> – trailer parks, RV parks, and travel parks	E
541211	00	<b>Accountant/CPAs</b> – individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	A
926100		Administration of Economic programs	501-3c required
924100		Administration of Environmental Quality Programs	501-3c required
925100		Administration of housing, urban, comm	501-3c required
923110		Administration of human resource programs	501-3c required
561499	00	<b>Administrative services</b> – answering, employment, office, sec., travel	C
524210	00	<b>Agent Office</b> – administration of third parties, pension funds, annuities, etc.	B
115114	00	<b>Agriculture support</b> – cotton gins, farm management, post-harvest activities	F
481111	00	<b>Air transportation</b> – airline tickets, shipping, freight, charters service	B
312141	00	<b>Alcohol</b> – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
621910	00	<b>Ambulance</b> – ambulance company and/or services	D
713110	00	<b>Amusement</b> – arcades, golf clubs, marinas, fitness, bowling centers	B
112990	00	<b>Animal Production</b> – dairy, cattle, ranching, sheep, chickens, poultry	F
315999	00	<b>Apparel manufacturing</b> – women, men, children, hosiery, lingerie outerwear, accessories	D
335211	00	<b>Appliance manufacturing</b> – small appliance, lighting, electrical, battery, freezer	C
541310	00	<b>Architect</b> – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	A
711310	00	<b>Arts and sports</b> – dance, musical, teams, tracks, promoters, agents	B
541110	00	<b>Attorney/Lawyers</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	A
521111	00	<b>Bank Branch or ATM</b> – not main office of bank	U
521110	00	<b>Bank Main Office</b> – not branch location or ATM	U
312121	00	<b>Beer</b> – off premise – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312122	00	<b>Beer</b> – on premise – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312132	00	<b>Beer &amp; Wine</b> – wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312212	00	<b>Beverage manufacturing</b> – all types of soft drinks, bottled water, breweries, ice	E
515112	00	<b>Broadcasting</b> – radio and television stations	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
444130	00	<b>Building materials</b> and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
910003	00	Category for number of – <b>amusement devices and/or games</b>	P
910005	00	Category for number of – <b>employees</b> as a basis for calculating license	R
910002	00	Category for number of – <b>pool tables</b>	O
910006	00	Category for number of – <b>square feet</b> used for calculating license amount	S
910001	00	Category for number of – <b>vending machines for all types vending</b>	N
722410	00	<b>Caterers</b> – and/or mobile food services <b>Must Provide Board Certification: Department of Health</b>	C
325998	00	<b>Chemical manufacturing</b> – of fertilizer, wood, pesticide, paint, soap, and resin	C
621310	00	<b>Chiropractor</b> – individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	A
448130	00	<b>Clothing &amp; accessories</b> – men, women, children, infant, shoe, jewelry	B
334419	00	<b>Computer &amp; electronic manufacturing</b> – audio, video, circuit boards, peripherals	C
541511	00	<b>Computer Programmer</b> – individual and/or professional firm license	A
236220	00	<b>Contractors</b> – <u>general contractors</u> , comm. bldg, residential, subdivisions <b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	E
236211	00	<b>Contractors</b> – <u>general contractors</u> -itinerant not local <b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	I
237991	00	<b>Contractors</b> – <u>heavy construction</u> - itinerant not local <b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	I
237990	00	<b>Contractors</b> – <u>heavy construction</u> , highway, bridge, street, water, sewer <b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	D
238980	00	<b>Contractors</b> – <u>specialty trade</u> – building equipment & mechanical install	E
238170	00	<b>Contractors</b> – <u>specialty trade</u> – carpentry contractors	E
238200	00	<b>Contractors</b> – <u>specialty trade</u> – concrete contractors	E
238150	00	<b>Contractors</b> – <u>specialty trade</u> – drywall, acoustical & insulation	E
238130	00	<b>Contractors</b> – <u>specialty trade</u> – electrical contractors <b>Must Provide Board Certification: Electrical Contractors Board</b>	E
238900	00	<b>Contractors</b> – <u>specialty trade</u> – excavation and site development	E
238180	00	<b>Contractors</b> – <u>specialty trade</u> – floor coverings/all types	E
238230	00	<b>Contractors</b> – <u>specialty trade</u> – glass and glazing contractors	E
238110.01	01	<b>Contractors</b> – <u>specialty trade</u> – hvac <b>Must Provide Board Certification: Heating &amp; Air Conditioning &amp; Refrigeration Contractors Board</b>	E
238140	00	<b>Contractors</b> – <u>specialty trade</u> – masonry and stone contractors	E
238120	00	<b>Contractors</b> – <u>specialty trade</u> – painting and wall covering	E

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
238110	00	<b>Contractors</b> – <u>specialty trade</u> – plumbing <b>Must Provide Board Certification: Plumbers &amp; Gas Fitters Examining Board</b>	E
238190	00	<b>Contractors</b> – <u>specialty trade</u> – roofing, siding & sheet metal	E
238220	00	<b>Contractors</b> – <u>specialty trade</u> – structural steel erection	E
238160	00	<b>Contractors</b> – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	E
237110	00	<b>Contractors</b> – <u>specialty trade</u> – water well drilling & irrigation	E
238910	00	<b>Contractors</b> – <u>specialty trade</u> – wrecking and demolition Gross Based	W
238910.01	01	<b>Contractors</b> – <u>specialty trade</u> – wrecking and demolition Flat Fee	W
236210	00	<b>Contractors</b> – <u>specialty trades contractors</u> - itinerant not local	I
238300	00	<b>Contractors</b> – <u>specialty trades contractors</u> - non-general & non-heavy	D
492110	00	<b>Couriers</b> – couriers and local messengers, services, local delivery services	C
522390	00	<b>Credit services</b> – companies and activities related to credit and mediation	B
999999	00	<b>Delivery</b>	V
621210	00	<b>Dentist</b> – individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of AL</b>	A
722510	00	<b>Drinking Establishment</b> – club, lounge, bar, or other <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	B
611699	00	<b>Educational services</b> – technical, computer, sports, services, business	D
443112	00	<b>Electronic &amp; appliance store</b> – household, radio, television, computers	B
541330	00	<b>Engineer</b> – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
561710	00	<b>Exterminating services</b> – exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	E
111998	00	<b>Farming and Crop Production</b> – agriculture, crop production, nursery, fruit, growers	F
114119	00	<b>Fishing &amp; hunting</b> – hunting and trapping, finfish, shellfish, supplies	E
311991	00	<b>Food manufacturing</b> – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
445120	00	<b>Food &amp; beverage stores</b> – grocery, convenience store, markets	F
113110	00	<b>Forestry</b> – logging, forestry, timber track operations, timber management	D
812299	00	<b>Fortune Teller</b> or Clairvoyant – individual reader license	M
525990	00	<b>Funds, trusts, other financial agencies</b> – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	A
442110	00	<b>Furniture</b> – furniture, home furnishings, stores, floor coverings, window	C
337129	00	<b>Furniture manufacturing</b> – cabinets, office, household, beds, kitchen	C
447110	00	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	E

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
452110	00	<b>General merchandise stores</b> – department, warehouse clubs, superstores	C
623210	00	<b>Group Home</b> as defined in AL Dept. of Mental Health Admin Code	C
446199	00	<b>Health and personal care stores</b> – drug, pharmacy, cosmetic, optical, health food	C
621491	00	<b>HMO</b> – medical centers and services	B
622110	00	<b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special	C
514190	00	<b>Information services</b> and data processing – providing, storing, processing, access to information	A
524126	00	<b>Insurance Company</b> – casualty, fire, and/or marine premiums	11-51-120/123
524128	00	<b>Insurance Company</b> – health, allied, and all other premiums	11-51-120/123
561720	00	<b>Janitorial firm</b> – janitorial cleaning services – individual or firm	F
561721	00	<b>Landscaping Services</b>	F
316993	00	<b>Leather and allied products manufacturing</b> – shoes, luggage, handbag, related products, all footwear	D
333990	00	<b>Machinery manufacturing</b> – office machinery, industrial, engines, farm, HVAC	C
551980	00	<b>Management companies</b> – offices, enterprises, regional, corporate	B
332999	00	<b>Metal fabrication</b> – cutlery, structural, ornamental, machine shops	D
212299	00	<b>Mining</b> - (except for oil and gas) all related mining activities	C
213112	00	<b>Mining support services</b> – for oil and gas mining activities, oil/gas wells	C
339999	00	<b>Miscellaneous manufacturing</b> – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
453220	00	<b>Miscellaneous retailers</b> – florist, gift, novelty, pet, art, and tobacco	B
512131	00	<b>Motion pictures</b> – theatres, videos, recording, drive-ins, sound studios	A
441310	00	<b>Motor vehicle parts</b> and accessories – auto, motorcycles, boats, parts and accessories	C
441110	00	<b>Motor vehicles</b> - new and/or used automobiles, motorcycles, boats, etc – dealerships and lots <b>Must Provide Board Certification: Rev Dept - Regulatory License</b>	D
712110	00	<b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks	C
928100	00	National Security and International Affairs	501-3c required
327331	00	<b>Nonmetallic manufacturing</b> – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
454392	00	<b>Non-Store Retailer</b> – peddlers license / itinerant peddler	I
454391	00	<b>Non-Store Retailer</b> – peddlers license / local peddler	I
454210	00	<b>Non-Store retailers</b> – vending machine operators, direct selling, mail order	D
623110	00	<b>Nursing care</b> – residential care facility, day care, assisted living	C
623312	00	<b>Nursing Home</b> – care for elderly and continuing care facilities	D



Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
211111	00	<b>Oil and gas extraction</b> – natural gas liquid extraction, crude extraction	C
621320	00	<b>Optometrist</b> – individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	A
314129	00	<b>Other manufacturing</b> – mill operations not covered in 313, rugs, linen, curtains	E
621498	00	<b>Outpatient Care Centers</b> – all other types of services	C
445310	00	<b>Package Stores</b> – selling beer, wine and liquor plus general mdse <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	D
322229	00	<b>Paper manufacturing</b> – pulp, paper, and converted products, stationary, tubes, cores	E
485114	00	<b>Passenger transportation</b> – bus terminals state regulated	37-3-33
485320	00	<b>Passenger transportation</b> – buses, taxi cabs, limousine service, buggy, charters	J
485113	00	<b>Passenger transportation</b> – charter and other vehicle transit services	B
485321	00	<b>Passenger transportation</b> – number of buses, taxis, cabs, limousines, or buggies	J
522298	00	<b>Pawn Shop</b> – whether title pawn or merchandise	A
812199	00	<b>Personal Services</b> – hair, skin, diet, etc	B
812199.01	01	<b>Personal Services</b> –barber <b>Must Provide Board Certification: AL Board of Cosmetology &amp; Barbers</b>	B
812199.02	02	<b>Personal Services</b> –beautician <b>Must Provide Board Certification: AL Board of Cosmetology &amp; Barbers</b>	B
812199.03	03	<b>Personal Services</b> –funeral services <b>Must Provide Board Certification: Board of Funeral Services</b>	B
812199.05	05	<b>Personal Services-</b> nails	B
812199.04	04	<b>Personal Services-</b> tanning	B
324199	00	<b>Petroleum and coal manufacturing</b> – asphalt, grease, roofing, paving products	C
541921	00	<b>Photographer</b> – studios, portrait, commercial, services	A
621111	00	<b>Physician</b> – individual and/or firm professional license <b>Must Provide Board Certification: Medical Examiners Board</b>	A
326291	00	<b>Plastic &amp; rubber manufacturing</b> – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
331521	00	<b>Primary metal manufacturing</b> – iron, steel, aluminum, wire, copper, foundries	C
323110	00	<b>Printing</b> – screen, quick, digital, books, lithographic, handbills, comm.	D
541990	00	<b>Professional Services Not Elsewhere Classified</b> – scientific, technical	A
511110	00	<b>Publishing industries except internet</b> – newspaper, book, periodical, databases, software	B
482110	00	<b>Rail transportation</b> – transportation, ticket offices, state regulated	11-51-124
531310	00	<b>Real estate</b> – offices, agents, brokers, management, appraisers	B
532310	00	<b>Rental and leasing</b> – auto, truck, trailer, RV, all tangible property	C
532230	00	<b>Rental and leasing</b> – movie and video rental	D

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
532320		<b>Rental and leasing</b> – Real Estate	T
811219	00	<b>Repairs and maintenance</b> – all appliances, home & garden equipment	D
811118.01	01	<b>Repairs and maintenance</b> – all electronic equipment	B
811118	00	<b>Repairs and maintenance</b> – auto, paint/body, carwash, other vehicular	C
722212	00	<b>Restaurant</b> – full service restaurant facility <b>Must Provide Board Certification: Department of Health</b>	D
722211	00	<b>Restaurant</b> – limited facility or service <b>Must Provide Board Certification: Department of Health</b>	D
522121	00	<b>S&amp;L Branch or ATM</b> – not main office of S&L	U
522120	00	<b>Savings and Loans</b> – not branch location or ATM	U
523999	00	<b>Securities, commodity</b> – brokerage, portfolio, investment, other financial services <b>Must Provide Board Certification: Securities Commission</b>	A
487990	00	<b>Sightseeing</b> transportation – scenic and sightseeing, land, air, water, special trans	A
624110	00	<b>Social assistance</b> – shelters, vocational, child care, abuse, emergency	E
927100	00	Space, research, and technology	501-3c required
711410	00	<b>Special Events</b> – promoter or activity – see schedule for rates	L
451120	00	<b>Sporting goods &amp; hobbies</b> – toy, fish, gun, books, games	B
541360	00	<b>Surveyor</b> – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
513322	00	<b>Telecommunications</b> – cellular and other wireless, paging	K
517310	00	<b>Telecommunications</b> – resellers of service	K
513310	00	<b>Telecommunications</b> – telephone local per 11-51-128	K
513320	00	<b>Telecommunications</b> – telephone long distance per 11-51-128	K
313112	00	<b>Textile manufacturing</b> – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336112	00	<b>Transportation manufacturing</b> – manufacturing auto, truck, trailer, motor home, boat, ship, and motorcycle	D
484110	00	<b>Truck transportation</b> – local, long-distance, freight, moving, and storage	C
484230	00	<b>Truck transportation</b> – terminal – state regulated	37-3-33
999111	00	Unclassified miscellaneous <b>business</b> services not elsewhere classified	C
999222	00	Unclassified miscellaneous <b>personal</b> services not elsewhere classified	B
451212	00	<b>Used Merchandise Stores</b> – books, miscellaneous, consignment, flea market	F
221122	00	<b>Utilities</b> – electric power or light company	G
221210	00	<b>Utilities</b> – natural gas company	G
221310	00	<b>Utilities</b> – water, sewage treatment, steam, and other	G

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
541940	00	<b>Veterinarian</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	A
493110	00	<b>Warehousing and storage</b> – distribution, household, refrigerated, special	F
562998	00	<b>Waste management</b> – companies, trucks, septic tanks, landfill, services	F
483212	00	<b>Water transportation</b> – coastal, freight forwarders, inland, passenger	B
421990	00	<b>Wholesale trade</b> – <u> durable</u> , vehicle, machinery, equipment, furniture	E
422720	00	<b>Wholesale trade</b> – <u> non-durable</u> , wholesale gasoline distributor	F
4224990	00	<b>Wholesale trade</b> – <u> non-durable</u> , paper, apparel, grocery, beverages, dairy	E
312131	00	<b>Wine</b> – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
321999	00	<b>Wood manufacturing</b> – sawmills, wood preservation, veneer, trusses, millwork	F



## Calculation Information

### Schedule "A" – If gross receipts are:

More Than	Less Than	Amount Due	Add'l Amt Due	In Excess of
Zero	\$99,999.99	\$100.00		
\$100,000.00	\$199,999.99	\$346.00	\$2.72 Per \$1000.00	\$100,000.00
\$200,000.00	\$299,999.99	\$618.00	\$2.35 Per \$1000.00	\$200,000.00
\$300,000.00	\$399,999.99	\$853.00	\$2.21 Per \$1000.00	\$300,000.00
\$400,000.00	\$499,999.99	\$1,074.00	\$2.16 Per \$1000.00	\$400,000.00
\$500,000.00	\$599,999.99	\$1,290.00	\$2.11 Per \$1000.00	\$500,000.00
\$600,000.00	\$699,999.99	\$1,501.00	\$2.05 Per \$1000.00	\$600,000.00
\$700,000.00	\$799,999.99	\$1,706.00	\$2.00 Per \$1000.00	\$700,000.00
\$800,000.00	\$899,999.99	\$1,906.00	\$1.95 Per \$1000.00	\$800,000.00
\$900,000.00	\$999,999.99	\$2,101.00	\$1.89 Per \$1000.00	\$900,000.00
\$1,000,000.00	\$1,099,999.99	\$2,290.00	\$1.84 Per \$1000.00	\$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$2,274.00	\$1.79 Per \$1000.00	\$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$2,653.00	\$1.73 Per \$1000.00	\$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$2,826.00	\$1.68 Per \$1000.00	\$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$2,994.00	\$1.63 Per \$1000.00	\$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$3,157.00	\$1.60 Per \$1000.00	\$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$3,957.00	\$1.57 Per \$1000.00	\$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$4,742.00	\$1.55 Per \$1000.00	\$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$5,517.00	\$1.49 Per \$1000.00	\$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$6,262.00	\$1.44 Per \$1000.00	\$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$6,982.00	\$1.39 Per \$1000.00	\$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$8,372.00	\$1.33 Per \$1000.00	\$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$9,702.00	\$1.28 Per \$1000.00	\$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$12,262.00	\$1.23 Per \$1000.00	\$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$15,952.00	\$1.17 Per \$1000.00	\$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$19,462.00	\$1.12 Per \$1000.00	\$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$68,742.00	\$1.01 Per \$1000.00	\$58,000,000.00
\$92,000,000.00	Over 92MM	\$102,080.00	\$0.80 Per \$1000.00	\$92,000,000.00

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

<b>More Than</b>	<b>Less Than</b>	<b>Amount Due</b>	<b>Add'l Amt Due</b>	<b>In Excess of</b>
Zero	\$99,999.99	\$100.00		
\$100,000.00	\$199,999.99	\$300.00	\$2.41 Per \$1000.00	\$100,000.00
\$200,000.00	\$299,999.99	\$541.00	\$2.05 Per \$1000.00	\$200,000.00
\$300,000.00	\$399,999.99	\$746.00	\$1.94 Per \$1000.00	\$300,000.00
\$400,000.00	\$499,999.99	\$940.00	\$1.89 Per \$1000.00	\$400,000.00
\$500,000.00	\$599,999.99	\$1,129.00	\$1.84 Per \$1000.00	\$500,000.00
\$600,000.00	\$699,999.99	\$1,313.00	\$1.80 Per \$1000.00	\$600,000.00
\$700,000.00	\$799,999.99	\$1,492.00	\$1.75 Per \$1000.00	\$700,000.00
\$800,000.00	\$899,999.99	\$1,668.00	\$1.70 Per \$1000.00	\$800,000.00
\$900,000.00	\$999,999.99	\$1,838.00	\$1.66 Per \$1000.00	\$900,000.00
\$1,000,000.00	\$1,099,999.99	\$2,004.00	\$1.61 Per \$1000.00	\$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$2,165.00	\$1.56 Per \$1000.00	\$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$2,321.00	\$1.52 Per \$1000.00	\$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$2,473.00	\$1.47 Per \$1000.00	\$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$2,620.00	\$1.42 Per \$1000.00	\$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$2,762.00	\$1.40 Per \$1000.00	\$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$3,462.00	\$1.38 Per \$1000.00	\$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$4,152.00	\$1.35 Per \$1000.00	\$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$4,827.00	\$1.31 Per \$1000.00	\$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$5,482.00	\$1.26 Per \$1000.00	\$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$6,112.00	\$1.21 Per \$1000.00	\$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$7,322.00	\$1.17 Per \$1000.00	\$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$8,492.00	\$1.12 Per \$1000.00	\$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$10,732.00	\$1.07 Per \$1000.00	\$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$13,942.00	\$1.03 Per \$1000.00	\$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$17,032.00	\$0.98 Per \$1000.00	\$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$60,152.00	\$0.89 Per \$1000.00	\$58,000,000.00
\$92,000,000.00	Over 92MM	\$90,412.00	\$0.70 Per \$1000.00	\$92,000,000.00

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

More Than	Less Than	Amount Due	Add'l Amt Due	In Excess of
Zero	\$99,999.99	\$100.00		
\$100,000.00	\$199,999.99	\$259.00	\$2.05 Per \$1000.00	\$100,000.00
\$200,000.00	\$299,999.99	\$464.00	\$1.76 Per \$1000.00	\$200,000.00
\$300,000.00	\$399,999.99	\$640.00	\$1.66 Per \$1000.00	\$300,000.00
\$400,000.00	\$499,999.99	\$806.00	\$1.62 Per \$1000.00	\$400,000.00
\$500,000.00	\$599,999.99	\$968.00	\$1.58 Per \$1000.00	\$500,000.00
\$600,000.00	\$699,999.99	\$1,126.00	\$1.54 Per \$1000.00	\$600,000.00
\$700,000.00	\$799,999.99	\$1,280.00	\$1.50 Per \$1000.00	\$700,000.00
\$800,000.00	\$899,999.99	\$1,430.00	\$1.46 Per \$1000.00	\$800,000.00
\$900,000.00	\$999,999.99	\$1,576.00	\$1.42 Per \$1000.00	\$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,718.00	\$1.38 Per \$1000.00	\$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,856.00	\$1.34 Per \$1000.00	\$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,990.00	\$1.30 Per \$1000.00	\$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$2,120.00	\$1.26 Per \$1000.00	\$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$2,246.00	\$1.22 Per \$1000.00	\$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$2,368.00	\$1.20 Per \$1000.00	\$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$2,968.00	\$1.18 Per \$1000.00	\$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$3,358.00	\$1.16 Per \$1000.00	\$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$4,138.00	\$1.12 Per \$1000.00	\$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$4,698.00	\$1.08 Per \$1000.00	\$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$5,238.00	\$1.04 Per \$1000.00	\$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$6,278.00	\$1.00 Per \$1000.00	\$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$7,278.00	\$0.96 Per \$1000.00	\$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$9,198.00	\$0.92 Per \$1000.00	\$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$11,958.00	\$0.88 Per \$1000.00	\$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$14,598.00	\$0.84 Per \$1000.00	\$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$51,398.00	\$0.76 Per \$1000.00	\$58,000,000.00
\$92,000,000.00	Over 92MM	\$77,398.00	\$0.60 Per \$1000.00	\$92,000,000.00

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

More Than	Less Than	Amount Due	Add'l Amt Due	In Excess of
Zero	\$99,999.99	\$100.00		
\$100,000.00	\$199,999.99	\$211.00	\$1.72 per \$1000.00	\$100,000.00
\$200,000.00	\$299,999.99	\$383.00	\$1.47 per \$1000.00	\$200,000.00
\$300,000.00	\$399,999.99	\$530.00	\$1.38 per \$1000.00	\$300,000.00
\$400,000.00	\$499,999.99	\$668.00	\$1.35 per \$1000.00	\$400,000.00
\$500,000.00	\$599,999.99	\$803.00	\$1.32 per \$1000.00	\$500,000.00
\$600,000.00	\$699,999.99	\$935.00	\$1.28 per \$1000.00	\$600,000.00
\$700,000.00	\$799,999.99	\$1,063.00	\$1.25 per \$1000.00	\$700,000.00
\$800,000.00	\$899,999.99	\$1,188.00	\$1.22 per \$1000.00	\$800,000.00
\$900,000.00	\$999,999.99	\$1,310.00	\$1.18 per \$1000.00	\$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,428.00	\$1.15 per \$1000.00	\$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,543.00	\$1.12 per \$1000.00	\$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,655.00	\$1.08 per \$1000.00	\$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,763.00	\$1.05 per \$1000.00	\$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,868.00	\$1.02 per \$1000.00	\$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$1,970.00	\$1.00 per \$1000.00	\$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$2,470.00	\$0.98 per \$1000.00	\$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$2,960.00	\$0.97 per \$1000.00	\$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$3,445.00	\$0.93 per \$1000.00	\$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$3,910.00	\$0.90 per \$1000.00	\$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$4,360.00	\$0.87 per \$1000.00	\$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$5,230.00	\$0.83 per \$1000.00	\$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$6,060.00	\$0.80 per \$1000.00	\$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$7,660.00	\$0.77 per \$1000.00	\$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$9,970.00	\$0.73 per \$1000.00	\$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$12,160.00	\$0.70 per \$1000.00	\$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$42,960.00	\$0.63 per \$1000.00	\$58,000,000.00
\$92,000,000.00	Over 92MM	\$64,380.00	\$0.50 per \$1000.00	\$92,000,000.00



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

<b>More Than</b>	<b>Less Than</b>	<b>Amount Due</b>	<b>Add'l Amt Due</b>	<b>In Excess of</b>
Zero	\$99,999.99	\$100.00		
\$100,000.00	\$199,999.99	\$170.00	\$1.33 per \$1000.00	\$100,000.00
\$200,000.00	\$299,999.99	\$303.00	\$1.17 per \$1000.00	\$200,000.00
\$300,000.00	\$399,999.99	\$420.00	\$1.11 per \$1000.00	\$300,000.00
\$400,000.00	\$499,999.99	\$531.00	\$1.08 per \$1000.00	\$400,000.00
\$500,000.00	\$599,999.99	\$639.00	\$1.05 per \$1000.00	\$500,000.00
\$600,000.00	\$699,999.99	\$744.00	\$1.03 per \$1000.00	\$600,000.00
\$700,000.00	\$799,999.99	\$847.00	\$1.00 per \$1000.00	\$700,000.00
\$800,000.00	\$899,999.99	\$947.00	\$0.97 per \$1000.00	\$800,000.00
\$900,000.00	\$999,999.99	\$1,044.00	\$0.95 per \$1000.00	\$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,139.00	\$0.92 per \$1000.00	\$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,231.00	\$0.89 per \$1000.00	\$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,320.00	\$0.87 per \$1000.00	\$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,407.00	\$0.84 per \$1000.00	\$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,491.00	\$0.81 per \$1000.00	\$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$1,572.00	\$0.80 per \$1000.00	\$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$1,972.00	\$0.79 per \$1000.00	\$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$2,367.00	\$0.77 per \$1000.00	\$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$2,752.00	\$0.75 per \$1000.00	\$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$3,127.00	\$0.72 per \$1000.00	\$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$3,487.00	\$0.69 per \$1000.00	\$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$4,177.00	\$0.67 per \$1000.00	\$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$4,847.00	\$0.64 per \$1000.00	\$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$6,127.00	\$0.61 per \$1000.00	\$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$7,957.00	\$0.59 per \$1000.00	\$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$9,727.00	\$0.56 per \$1000.00	\$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$34,367.00	\$0.51 per \$1000.00	\$58,000,000.00
\$92,000,000.00	Over 92MM	\$51,707.00	\$0.40 per \$1000.00	\$92,000,000.00

## Schedule "F" – If gross receipts are:

More Than	Less Than	Amount Due	Add'l Amt Due	In Excess of
Zero	\$99,999.99	\$100.00		
\$100,000.00	\$199,999.99	\$129.00	\$1.03 per \$1000.00	\$100,000.00
\$200,000.00	\$299,999.99	\$232.00	\$0.88 per \$1000.00	\$200,000.00
\$300,000.00	\$399,999.99	\$320.00	\$0.83 per \$1000.00	\$300,000.00
\$400,000.00	\$499,999.99	\$403.00	\$0.81 per \$1000.00	\$400,000.00
\$500,000.00	\$599,999.99	\$484.00	\$0.79 per \$1000.00	\$500,000.00
\$600,000.00	\$699,999.99	\$563.00	\$0.77 per \$1000.00	\$600,000.00
\$700,000.00	\$799,999.99	\$640.00	\$0.75 per \$1000.00	\$700,000.00
\$800,000.00	\$899,999.99	\$715.00	\$0.73 per \$1000.00	\$800,000.00
\$900,000.00	\$999,999.99	\$788.00	\$0.71 per \$1000.00	\$900,000.00
\$1,000,000.00	\$1,099,999.99	\$859.00	\$0.69 per \$1000.00	\$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$938.00	\$0.67 per \$1000.00	\$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$995.00	\$0.65 per \$1000.00	\$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,060.00	\$0.63 per \$1000.00	\$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,123.00	\$0.61 per \$1000.00	\$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$1,184.00	\$0.60 per \$1000.00	\$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$1,484.00	\$0.59 per \$1000.00	\$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$1,779.00	\$0.58 per \$1000.00	\$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$2,069.00	\$0.56 per \$1000.00	\$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$2,349.00	\$0.54 per \$1000.00	\$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$2,619.00	\$0.52 per \$1000.00	\$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$3,139.00	\$0.50 per \$1000.00	\$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$3,639.00	\$0.48 per \$1000.00	\$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$4,599.00	\$0.46 per \$1000.00	\$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$5,979.00	\$0.44 per \$1000.00	\$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$7,299.00	\$0.42 per \$1000.00	\$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$25,779.00	\$0.38 per \$1000.00	\$58,000,000.00
\$92,000,000.00	Over 92MM	\$38,699.00	\$0.30 per \$1000.00	\$92,000,000.00

## Schedule "G" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year



## **Schedule "H" - Beer, Wine, & Liquor**

State of Alabama Code Classification	Amount	Licensing	Notes
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	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	75.00	All three codes are part
	312141	650.00	of the package plus the
	312131	75.00	business license code.
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part
	312141	650.00	of the package plus the
	312131	75.00	business license code.
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part
	312141	650.00	of the package plus the
	312131	75.00	business license code.
032 (Club Liquor Class II)	312121	75.00	All three codes are part
	312141	650.00	of the package plus the
	313131	75.00	business license code.
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License
110 (Wholesale Beer)	312132.01	275.00	Distributors License
110 (Wholesale Table Wine)	312132.02	275.00	Distributors License

## **Schedule "I" – Peddlers**

*As defined in the Code of Alabama, Section 40-12-172 and 40-12-174*

Each Person \$350.00

Requires a copy of State license and sales tax certificate, Any license issued under this subsection is issued subject to the approval and restrictions of the Police Department and is subject to revocation with cause without recourse. Peddlers and itinerant dealers must have written permission from the owner or operator of businesses to sell from their private parking lots or from any portion of public right-of-way in front of such businesses.

## **Schedule "J" - Taxi Cabs & Limousines**

In addition to the license thereto, there shall be a license fee for each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine \$ 50.00 per vehicle  
All taxi cabs or limousines over 1 \$ 25.00 per vehicle

## **Schedule "K" - Telephones & Telecommunications**

- 1) Each person operating a telephone exchange in the city and/or a long distance telephone service in the city shall pay a license tax on a per capita basis as set forth in section 11-51-128, Code of Alabama 1975.
- (2) Each person engaged in the business of transmitting television, telecommunications or informational service signals by wires or cable in the city, or installing wires, or other facilities for such purposes where the wires or facilities do not use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a service provider, and shall pay an amount equal to five (5) percent of the gross revenue of the business transacted by such person in the city or its police jurisdiction for the preceding year.
- (3) Each person engaged in the business of transmitting television, telecommunications, or informational service signals by wires or cable in the city, or installing wires or other facilities for such purpose where the wires or facilities use, cross or otherwise occupy any portion of the public rights-of-way shall be defined as a system owner, and shall pay one hundred dollars (\$100.00) per year in addition to any franchise fees separately owed and paid as rent for the use of the public rights-of-way by such person in the city or its police jurisdiction for the preceding year.
- (4) Each person who owns a wire line system that uses, crosses, or otherwise occupies any portion of the public rights-of-way, but derives no revenue from the system within the city, shall be defined as a transporter of services and shall pay a fee of three dollars (\$3.00) per foot per year for each foot of facilities that occupies, uses or crosses any portion of the public rights-of-way.

## **Schedule "L" - Special Events Licenses**

- 1) Any person holding a valid city public assembly permit may upon proper application and payment of a fee of one hundred dollars (\$100.00) per day, be issued a festival business license under which persons not currently holding a valid city business license may be registered to sell products or services on a for-profit basis for the duration of the public assembly at the permitted public assembly site or sites without the issuance of a separate business license or the payment of a separate fee.
- 2) Non-profit City of Satsuma organizations must obtain a permit, however the fee may be waived upon Council approval.
- 3) In considering any application for a festival business license, the city council shall consider all relevant factors, including any difficulties experienced by the city in connection with previous public assemblies under the same or related sponsorship or with previous public assemblies of a similar type.

## **Schedule "M" - Fortune Tellers**

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

## **Schedule "N" - Vending Machines**

In addition to the license thereto, there shall be a license fee 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 machine
- 5 to 10 machines vending any type merchandise or product \$ 10.00 per machine
- all over 10 machines vending any type merchandise or product \$ 5.00 per machine

## **Schedule "O" - Billiard and/or Pool Tables**

In addition to the license thereto, there shall be a license fee for 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 machine
- All billiard or pool tables over 2 \$ 25.00 per machine

## **Schedule "P" - Amusement Devices**

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

For the first 10 machines \$ 25.00 per machine

All machines over 10 \$ 10.00 per machine

## **Schedule "Q" - Buses, Trucks, & Other Equipment**

In addition to the license thereto, there shall be a license fee for 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 piece of equipment

From 2 to 5 buses, trucks or other equipment \$ 25.00 per piece of equipment

Over 5 buses, trucks or other equipment \$ 10.00 per piece of equipment

## **Schedule "R" - Number of Employees**

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 "S" - Square Feet**

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	

## **Schedule "T" - Square Feet**

The business license for all businesses subject to Schedule T will be one percent of annual gross receipts. A business's annual gross receipts shall be subject to confirmation and inspection by the City.



## **Schedule "U" - Banks / Savings & Loans**

Bank ATM Location \$ 10.00  
Bank Branch Location \$ 10.00  
Bank Main Office Facility \$ 125.00

Savings & Loan ATM Location \$ 10.00  
Savings & Loan Branch Location \$ 10.00  
Savings & Loan Mail Office Facility \$ 125.00

## **Schedule "V" - Delivery License**

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

**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).

## Schedule "W" - Contractors – Wrecking and Demolition

*If gross receipts are:*

More Than	but	Less than		
0		99,999	100	
100,000		199,999	170	+1.33 per M in excess of 100,000
200,000		299,999	303	+1.17 per M in excess of 200,000
300,000		399,999	420	+1.11 per M in excess of 300,000
400,000		499,999	531	+1.08 per M in excess of 400,000
500,000		599,999	639	+1.05 per M in excess of 500,000
600,000		699,999	744	+1.03 per M in excess of 600,000
700,000		799,999	847	+1.00 per M in excess of 700,000
800,000		899,999	947	+ .97 per M in excess of 800,000
900,000		999,999	1,044	+ .95 per M in excess of 900,000

238910.01 Any Contractor subject to this title may elect to pay the **maximum** license fee and receive exemption from the obligation to disclose gross receipts.

# Appendix

## 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, [please visit our website here](#). Please provide a copy of your certification/permit along with your application (if applicable).

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

## Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out-of-state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is to be used in calculating the amount due for a business license. Provided, however, that:

A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.

C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 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 the municipality.

D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.



## Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

- a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.
- c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all 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 working 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 of 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 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 the normal rates. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

## **Penalty and Interest, Rate of**

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00). All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) will increase by a 15% penalty due February 1<sup>st</sup> plus 1% interest. An additional 15% penalty will be due March 2<sup>nd</sup> plus 1% interest 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 so to do.

## **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 RDS.

Website: [www.revds.com](http://www.revds.com)

Phone: 800.556.7274

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>

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

Fax: 844.528.6529