

Town of Silas Business License Fee Schedule

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Schedule Number	Description	Fee
111998	Farming and Crop Production - agriculture, nursery, fruit growers	\$65.00
112990	Animal Production - dairy, cattle, ranching, sheep, chickens, poultry	\$65.00
113110	Forestry - logging, forestry, timber track operations, timber mgt.	\$90.00
114119	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	\$65.00
115114	Agriculture support - cotton gins, farm mgt, post-harvest activities	\$65.00
211111	Oil and gas extraction - natural gas liquid extraction, crude extraction-where not State regulated - See § 40-20-2(c)	\$90.00
212299	Mining - (except for oil and gas) all related mining activities (where not State regulated)	\$90.00
213112	Mining support services - for oil and gas mining activities, oil/gas wells (where not State regulated)	\$90.00
221122	Utilities - electric power or light company State regulated § 11 -51 -129	
221210	Utilities - natural gas company State regulated § 11 -51 -129	
221310	Utilities - water, sewage treatment, steam, and other (where not State regulated)	\$90.00
236220	Contractors - general contractors, comm bldg, residential, subdivisions	\$90.00
237990	Contractors - heavy construction, highway, bridge, street, water, sewer	\$90.00
238110	Contractors - <u>specialty trade</u> - concrete contractors	\$65.00
238115	Contractors - <u>specialty trade</u> - water well drilling & irrigation	\$65.00
238120	Contractors - <u>specialty trade</u> - structural steel erection	\$65.00
238140	Contractors - <u>specialty trade</u> - masonry and stone contractors	\$65.00
238150	Contractors - <u>specialty trade</u> - glass and glazing contractors	\$65.00
238160	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	\$65.00
238210	Contractors - <u>specialty trade</u> - electrical contractors	\$65.00
238220.00	Contractors - <u>specialty trade</u> - plumbing	\$65.00
238220.01	Contractors - <u>specialty trade</u> - heating & air conditioning	\$65.00
238310	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	\$65.00
238320	Contractors - <u>specialty trade</u> - painting and wall covering	\$65.00
238330	Contractors - <u>specialty trade</u> - floor coverings/all types	\$65.00
238350	Contractors - <u>specialty trade</u> - carpentry contractors	\$65.00
238430	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	\$65.00
238910	Contractors - <u>specialty trade</u> - excavation and site development	\$65.00
238990	Contractors - <u>specialty trade</u> - wrecking and demolition	\$65.00
238990	Contractors - <u>specialty trade</u> - building equipment & mechanical install	\$65.00
238990	Contractors - <u>specialty trades</u> contractors- non-general & non-heavy	\$65.00
311991	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing	\$200.00
312121	Beer on/off premise	\$75.00
312122	Beer off premise	\$75.00
312131.00	Wine off premise	\$75.00
312131.01	Wine on/off premise	\$75.00
312132.02	Beer - wholesale distributor	\$275.00
312132.01	Wine - wholesale distributor	\$275.00
312132.00	Beer and Wine - wholesale distributor	\$375.00
312212	Beverage mfg - all types of soft drinks, bottled water, breweries, ice	\$200.00
313112	Textile mfg - fabric, yam, carpet, canvas, rope, twine, fabric mills	\$200.00
314129	Other mfg - mill operations not covered in 313, rugs, linen, curtains	\$200.00
315999	Apparel mfg - women, men, children, hosiery, lingerie, outerwear, accessories	\$200.00
316993	Leather mfg - shoes, luggage, handbag, related products, all footwear	\$200.00
321999	Wood mfg - sawmills, wood preservation, veneer, trusses, millwork	\$200.00
322229	Paper mfg - pulp, paper, and converted products, stationary, tubes, cores	\$200.00
323110	Printing - screen, quick, digital, books, lithographic, handbills, comm.	\$65.00
324199	Petroleum and coal mfg - asphalt, grease, roofing, paving products	\$200.00
325998	Chemical mfg - of fertilizer, wood, pesticide, paint, soap, resin,	\$200.00
326291	Plastic & rubber mfg - tires, pipe, hoses, belts, bottles, sheet, wrap, film	\$200.00

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327331	Nonmetallic mfg - glass, cement, lime, pottery, ceramic, brick, tile	\$200.00
331521	Primary metal mfg - iron, steel, aluminum, wire, copper, foundries	\$200.00
332999	Metal fabrication - cutlery, structural, ornamental, machine shops	\$200.00
333990	Machinery mfg - office machinery, industrial, engines, farm, HVAC	\$200.00
334419	Computer & electronic mfg - audio, video, circuit boards, peripherals	\$200.00
335211	Appliance mfg - small appliance, lighting, electrical, battery, freezer	\$200.00
336112	Transportation mfg - mfg auto, truck, trailer, motor home, boat, ship, motorcycle	\$200.00
337129	Furniture mfg - cabinets, office, household, beds, medical, kitchen	\$200.00
339999	Miscellaneous mfg - specialty mfg not defined in separate categories	\$200.00
421990	Wholesale trade - durable, vehicle, machinery, equipment, furniture	\$90.00
422720	Wholesale trade - wholesale gasoline distributor	\$90.00
422990	Wholesale trade -non-durable, paper, apparel, grocery, beverages, dairy	\$90.00
441310	Motor vehicle parts - auto, motorcycles, boats, parts, accessories \$ 65.00	\$65.00
441110	Motor vehicles - new and/or used - automobiles, motorcycles, etc. - dealerships and lots	\$65.00
442110	Furniture - furniture, home furnishings, stores, floor coverings, window	\$90.00
443112	Electronic & appliance store - household, radio, television, computers	\$65.00
444130	Building materials and Gardening Equipment Dealers - hardware, paint, home center, wallpaper, nursery	\$65.00
445120	Food & beverage stores - grocery, convenience store, markets	\$90.00
446110	Health and Personal Care stores - drug, pharmacy, cosmetic, optical, health food	\$65.00
447110	Gasoline Retail - selling gasoline with or without convenience stores	\$65.00
448130	Clothing & accessories - men, women, children, infant, shoe, jewelry	\$65.00
451110	Sporting goods & hobbies - toy, fish, gun, books, games	\$65.00
452990	General merchandise stores - department, warehouse clubs, superstores	\$90.00
453212	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt.	\$65.00
453220	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco,	\$65.00
454210	Non-store retailers - vending machine operators, direct selling, mail order	\$90.00
454391	Non-Store Retailer - peddlers license / itinerant peddler	\$35.00 per day
484110	Truck transportation - local, long-distance, freight, moving, and storage	\$65.00
484230	Truck transportation - terminal State regulated	
485113	Passenger transportation - charter and other vehicle transit services (where not State regulated)	\$65.00
485114	Passenger transportation - bus terminals State regulated	\$65.00
485320	Passenger transportation - buses, taxi cabs, limousine service, buggy, charters	\$65.00
485321	Passenger transportation - number of taxis, cabs, limousines, or buggies	\$65.00
487990	Sightseeing transportation - scenic and sightseeing, land, air, water, special trans	\$65.00
492210	Couriers - couriers and local messengers, services, local delivery services	\$65.00
493110	Warehousing and storage - distribution, household, refrigerated, special	\$65.00
511110	Publishing industries - (except internet) newspaper, book, periodical, databases, software	\$65.00
511120	Advertising Media	\$65.00
512131	Motion pictures - theatres, videos, recording, drive-ins, sound studios	\$90.00
515112	Broadcasting - radio and television stations	\$90.00
517310.00	Telecommunications - telephone local State regulated §11-51-128	
517320	Telecommunications - telephone long distance State regulated §11-51-128	
517322	Telecommunications - cellular and other wireless, paging	\$90.00
517310.01	Telecommunications - resellers of service	\$90.00
517410	Satellite Sales / service and set up	\$65.00
519190	Information services and data processing - providing, storing, processing, access to information	\$65.00
522110	Bank Main Office - not branch location or ATM State Regulated 11-51-130	
522111	Bank Branch or ATM - not main office of bank State Regulated 11-51-130	
522120	Savings and Loans - not branch location or ATM State Regulated 11-51-131	

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522121	S&L Branch or ATM - not main office of S&L	State Regulated 11-51-131	
522298	Pawn Shop - whether title pawn or merchandise		\$90.00
522390	Credit services - companies and activities related to credit and mediation		\$90.00
523999	Securities, commodity - brokerage, portfolio, investment, other financial services		\$90.00
524126	Insurance Company and/or its agents - casualty, fire, and/or marine premiums	State regulated §11-51-120 to 123	
524128	Insurance Company and/or its agents - health, allied and all other premiums	State regulated §11-51-120 to 123	
524210	Agent Office - administration of third parties, pension funds, annuities, etc		\$90.00
525990	Funds, trusts, other financial agencies - funds, plans, and/or programs organized to pool securities or other assets for others		\$90.00
531210	Real estate - offices, agents, brokers, management, appraisers		\$65.00
532310	Rental and leasing - auto, truck, trailer, RV, all tangible property		\$90.00
532230	Rental and leasing - movie and video rental		\$65.00
541110	Attorney/Lawyers - individual and/or firm professional license		\$90.00
541211.00	Accountant/CPAs - individual and/or firm professional license		\$90.00
541211.01	Tax Preparer/Bookkeeper		\$90.00
541310	Architect - individual and/or firm professional license		\$90.00
541330	Engineer - individual and/or firm professional license		\$90.00
541360	Surveyor - individual and/or firm professional license		\$90.00
541511	Computer Programmer - individual and/or professional firm license		\$90.00
541921	Photographer - studios, portrait, commercial, services		\$65.00
541940	Veterinarian - individual and/or firm professional license		\$90.00
541990	Professional Services Not Elsewhere Classified - scientific, technical, (includes lumber dealers)		\$65.00
551111	Management companies - offices, enterprises, regional, corporate		\$90.00
561499	Administrative services - answering, employment, office, sec, travel, (including private investigator)		\$65.00
561621	Alarm Companies - sprinklers & security-monitoring & installation		\$65.00
561710	Exterminating services - exterminating company and its services		\$65.00
561720	Janitorial firm -janitorial cleaning services - individual or firm		\$65.00
561730	Landscaping Services - tree removal, irrigation sprinkler		\$65.00
561731	Lawn Maintenance - tree trimming, lawn maintenance, pressure washing		\$90.00
562998	Waste management - companies, trucks, septic tanks, landfill, services		\$65.00
611699	Educational services - technical, computer, sports, services, business		\$65.00
621111	Physician - individual and/or firm professional license		\$90.00
621210	Dentist - individual and/or firm professional license		\$90.00
621310	Chiropractor - individual and/or firm professional license		\$90.00
621320	Optometrist - individual and/or firm professional license		\$90.00
621491	HMO - medical centers and services		\$90.00
621498	Outpatient Care Centers - all other types of services		\$90.00
621910	Ambulance - ambulance company and/or services		\$65.00
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special		\$90.00
623110	Nursing care - residential care facility, day care, assisted living		\$65.00
623312	Nursing Home - care for elderly and continuing care facilities		\$65.00
624110	Social assistance - shelters, vocational, child care, abuse, emergency		\$65.00
711310.00	Arts and sports - dance, musical, teams, tracks, promoters, agents		\$90.00
711310.01	Special Events - promoter of activity, disc jockey		\$65.00
712110	Museums - museums and historical sites, zoos, botanical gardens, parks		\$65.00
713110	Amusement - arcades, golf clubs, marinas, fitness, bowling centers		\$90.00
721110	Accommodations - hotels, motels and similar facilities		\$90.00

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721191	Accommodations - bed and breakfast inns and services	\$90.00
721214	Accommodations - trailer parks, RV parks, and travel parks	\$90.00
721310	Accommodations - rooming houses and boarding houses	\$90.00
722110	Restaurant - full service restaurant facility	\$65.00
722211	Restaurant - limited facility or service	\$65.00
722320	Caterers - and/or mobile food services	\$65.00
811118	Repairs and maintenance - auto, paint/body, carwash, other vehicular	\$65.00
811219	Repairs and maintenance - all electronic equipment	\$65.00
811412	Repairs and maintenance - all appliances, home & garden equipment	\$65.00
811430	Shoe Shop – Repair	\$65.00
812199	Personal Care Services - hair, skin, barber, beautician, diet, nail, tanning	\$65.00
812210	Funeral Homes and Funeral Services	\$65.00
812990.00	Other Personal Services - (including bail bondsmen)	\$65.00
812990.01	Fortune Teller or Clairvoyant - individual reader license	\$500.00
999111	Unclassified miscellaneous business services not elsewhere classified	\$65.00
999222	Unclassified miscellaneous personal services not elsewhere classified (including wrecker services)	\$90.00
999999	Delivery License - (as defined in Section 21 of this Ordinance)	\$65.00

SECTION 21. Delivery License.

(a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 65.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

(1) Other than deliveries, the taxpayer has no other physical presence within the municipality or

its police jurisdiction;

(2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise; Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand (\$75,000.00) during the license year;

Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;

If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

(b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality

to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and

delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand

dollar (\$75,000.00) limitation described in the preceding section if the taxpayer also during the same license

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_ year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.

(c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of

others shall not be entitled to purchase a delivery license.

The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for the purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama, or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.