

SILVERHILL BUSINESS LICENSE FEE SCHEDULE (9670)

New business license applications received by RDS will be placed on hold pending City Approval.

If you are “Renewing” your license and have questions, please call RDS at 800-556-7274 and we will be happy to assist you.

Need help in calculating your license?

Specific License Questions:

Email: bizlicensesupport@revds.com

Phone: (800) 556-7274 select option 1 then 6 then 1.

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*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.

Sch Num	Sch Cde	Description	Fee Class or Amt
111	00	Farming and Crop Production – agriculture, crop production, nursery,	100.00
112	00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	100.00
113	00	Forestry – logging, forestry, timber track operations, timber mgt,	100.00
114	00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies,	100.00
115	00	Agriculture support – cotton gins, farm mgt, post-harvest activities,	100.00
211	00	Oil and gas extraction – natural gas liquid extraction, crude extraction,	100.00
212	00	Mining - (except for oil and gas) all related mining activities,	100.00
213	00	Mining support services – for oil and gas mining activities, oil/gas wells,	100.00
221	00	Utilities – electric power or light company	G
221	01	Utilities – natural gas company	G
221	02	Utilities – water, sewage treatment, steam, and other	G
236	00	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions,	100.00
237	00	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer,	100.00
237	01	Contractors – <u>specialty trade</u> – building equipment & mechanical install	100.00
238	00	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning	100.00
238	01	Contractors – <u>specialty trade</u> – painting and wall covering	100.00
238	02	Contractors – <u>specialty trade</u> – electrical contractors	100.00
238	03	Contractors – <u>specialty trade</u> – masonry and stone contractors	100.00
238	04	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	100.00
238	05	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	100.00
238	06	Contractors – <u>specialty trade</u> – carpentry contractors	100.00
238	07	Contractors – <u>specialty trade</u> – floor coverings/all types	100.00
238	08	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	100.00
238	09	Contractors – <u>specialty trade</u> – concrete contractors	100.00
238	10	Contractors – <u>specialty trade</u> – water well drilling & irrigation	100.00
238	11	Contractors – <u>specialty trade</u> – structural steel erection	100.00
238	12	Contractors – <u>specialty trade</u> – glass and glazing contractors	100.00

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238	13	Contractors – <u>specialty trade</u> – excavation and site development	100.00
238	14	Contractors – <u>specialty trade</u> – wrecking and demolition	100.00
238	15	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy,	100.00
238	16	Contractors – <u>specialty trades contractors</u> – burglar alarm and monitoring (Must be certified through AL Electronic Security Board of Licensure)	100.00
311	00	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing,	100.00
312	00	Beverage mfg – all types of soft drinks, bottled water, breweries, ice,	100.00
312	01	Beer –on/off premise – state regulated through ABC	75.00
312	02	Beer – off premise – state regulated through ABC	50.00
312	03	Wine – state regulated through ABC	75.00
312	04	Beer & Wine – wholesale distributor	375.00
312	05	Alcohol – state regulated through ABC	650.00
313	00	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	100.00
314	00	Other mfg – mill operations not covered in 313, rugs, linen, curtains	100.00
315	00	Apparel mfg – women, men, children, hosiery, lingerie outerwear,	100.00
316	00	Leather and allied products mfg – shoes, luggage, handbag, related	100.00
321	00	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork,	100.00
322	00	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores,	100.00
323	00	Printing – screen, quick, digital, books, lithographic, handbills, comm.	100.00
324	00	Petroleum and coal mfg – asphalt, grease, roofing, paving products,	100.00
325	00	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	100.00
326	00	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film \$100.00	100.00
327	00	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile,	100.00
331	00	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	100.00
332	00	Metal fabrication – cutlery, structural, ornamental, machine shops,	100.00
333	00	Machinery mfg – office machinery, industrial, engines, farm, HVAC,	100.00
334	00	Computer & electronic mfg – audio, video, circuit boards, peripherals,	100.00

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335	00	Appliance mfg – small appliance, lighting, electrical, battery, freezer,	100.00
336	00	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship	100.00
337	00	Furniture mfg – cabinets, office, household, beds, kitchen,	100.00
339	00	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry,	100.00
421	00	Wholesale trade – <u> durable</u> , vehicle, machinery, equipment, furniture,	100.00
422	00	Wholesale trade – <u> non-durable</u> , <u> wholesale</u> gasoline distributor	100.00
422	01	Wholesale trade – <u> non-durable</u> , paper, apparel, grocery, beverages, dairy,	100.00
441	00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and	100.00
441	01	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ...	100.00
442	00	Furniture – furniture, home furnishings, stores, floor coverings, window \$100.00	100.00
443	00	Electronic & appliance store – household, radio, television, computers,	100.00
444	00	Building materials and gardening equipment dealers – hardware, paint,	100.00
445	00	Food & beverage stores – grocery, convenience store, markets,	100.00
		Package Stores – selling beer, wine and liquor plus general mdse	
445	01	Must also purchase 312.02, 312.03, 312.05	100.00
446	00	Health and personal care stores – drug, pharmacy, cosmetic, optical,	100.00
447	00	Gasoline Retail - selling gasoline with or without convenience stores	100.00
448	00	Clothing & accessories – men, women, children, infant, shoe, jewelry,	100.00
451	00	Sporting goods & hobbies – toy, fish, gun, books, games	100.00
452	00	General merchandise stores – department, warehouse clubs, superstores,	100.00
453	00	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	100.00
453	01	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	100.00
454	00	Non-store retailers – vending machine operators, direct selling, mail order\$100.00	100.00
454	01	Non-Store Retailer – peddlers license / local peddler	100.00
481	00	Air transportation – airline tickets, shipping, freight, charters service	100.00

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482	00	Rail transportation – transportation, ticket offices, state regulated 11-51-124	11-51-124
483	00	Water transportation – coastal, freight forwarders, inland, passenger	100.00
484	00	Truck transportation – local, long-distance, freight, moving, and storage	100.00
484	01	Truck transportation – terminal – state regulated	37-3-33
485	00	Passenger transportation – charter and other vehicle transit services	100.00
485	01	Passenger transportation – bus terminals state regulated	37-3-33
485	02	Passenger transportation – buses, taxi cabs, limousine service, buggy,	100.00
485	03	Passenger transportation – number of buses, taxis, cabs, limousines, or	100.00
487	00	Sightseeing transportation – scenic and sightseeing, land, air, water,	100.00
492	00	Couriers – couriers and local messengers, services, local delivery services\$100.00	100.00
493	00	Warehousing and storage – distribution, household, refrigerated, special,	100.00
511	00	Publishing industries except internet – newspaper, book, periodical,	100.00
512	00	Motion pictures – theatres, videos, recording, drive-ins, sound studios,	100.00
515	00	Broadcasting – radio and television stations	100.00
517	00	Telecommunications – telephone local per 11-51-128	K
517	01	Telecommunications – telephone long distance per 11-51-128	K
517	02	Telecommunications – cellular and other wireless, paging,	100.00
517	03	Telecommunications – resellers of service	100.00
519	00	Information services and data processing – providing, storing, processing,	100.00
522	00	Bank Main Office – not branch location or ATM	125.00
522	01	Bank Branch or ATM – not main office of bank	10.00
522	02	Savings and Loans – not branch location or ATM	10.00
522	03	S&L Branch or ATM – not main office of S&L	125.00
522	04	Pawn Shop – whether title pawn or merchandise	100.00
522	05	Credit services – companies and activities related to credit and mediation,	100.00
523	00	Securities, commodity – brokerage, portfolio, investment, other	100.00
524	00	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11-51-120/123
524	01	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123

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524	02	Agent Office – administration of third parties, pension funds, annuities, etc \$100.00	100.00
525	00	Funds, trusts, other financial agencies – Funds, plans, and/or programs	
531	00	Real estate – offices, agents, brokers, management, appraisers,	100.00
532	00	Rental and leasing – auto, truck, trailer, RV, all tangible property,	100.00
532	01	Rental and leasing – movie and video rental	100.00
541	00	Attorney/Lawyers – individual and/or firm professional license	100.00
541	01	Accountant/CPAs – individual and/or firm professional license	100.00
541	02	Architect – individual and/or firm professional license	100.00
541	03	Physician – individual and/or firm professional license	100.00
541	04	Dentist – individual and/or firm professional license	100.00
541	05	Chiropractor – individual and/or firm professional license	100.00
541	06	Optometrist – individual and/or firm professional license	100.00
541	07	Engineer – individual and/or firm professional license	100.00
541	08	Surveyor – individual and/or firm professional license	100.00
541	09	Computer Programmer – individual and/or professional firm license	100.00
541	10	Photographer – studios, portrait, commercial, services	100.00
541	11	Veterinarian – individual and/or firm professional license	100.00
541	12	Professional Services Not Elsewhere Classified – scientific, technical,	100.00
551	00	Management companies – offices, enterprises, regional, corporate,	100.00
561	00	Exterminating services – exterminating company and its services	100.00
561	01	Janitorial firm – janitorial cleaning services – individual or firm	100.00
561	02	Landscaping Services -	100.00
561	03	Administrative services – answering, employment, office, sec., travel,	100.00
562	00	Waste management – companies, trucks, septic tanks, landfill, services,	100.00
611	00	Educational services – technical, computer, sports, services, business,	100.00
621	00	HMO – medical centers and services	100.00
621	01	Outpatient Care Centers – all other types of services	100.00
621	02	Ambulance – ambulance company and/or services	100.00
622	00	Hospitals – surgical, substance abuse, psychiatric, general care, special,	100.00
623	00	Nursing care – residential care facility, day care, assisted	100.00

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		living	
623	01	Nursing Home – care for elderly and continuing care facilities	100.00
624	00	Social assistance – shelters, vocational, child care, abuse, emergency,	100.00
711	00	Arts and sports – dance, musical, teams, tracks, promoters, agents,	100.00
711	01	Special Events – promoter or activity – see schedule for rates	L
712	00	Museums – museums and historical sites, zoos, botanical gardens, parks,	100.00
713	00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers,	100.00
721	00	Accommodations – hotels, motels and similar facilities	100.00
721	01	Accommodations – bed and breakfast inns and services	100.00
721	02	Accommodations – trailer parks, RV parks, and travel parks	100.00
721	03	Accommodations – rooming houses and boarding houses	100.00
722	00	Restaurant – full service restaurant facility	100.00
722	01	Restaurant – limited facility or service	100.00
722	02	Caterers – and/or mobile food services	100.00
722	03	Drinking Establishment – club, lounge, bar or other Must also purchase 312.01, 312.03, 312.05	100.00
811	00	Repairs and maintenance – auto, paint/body, carwash, other vehicular,	100.00
811	01	Repairs and maintenance – all electronic equipment	100.00
811	02	Repairs and maintenance – all appliances, home & garden equipment	100.00
812	00	Personal Services – hair, skin, barber, beautician, diet, nail, tanning,	100.00
812	01	Fortune Teller or Clairvoyant – individual reader license	M
910	00	Category for number of – vending machines	N
910	01	Category for number of – pool tables	O
910	02	Category for number of – amusement devices and/or games	P
920	00	Category for number of – employees as a basis for calculating license	R
923	00	Administration of human resource programs	
924	00	Administration of Environmental Quality Programs	
925	00	Administration of housing, urban, comm..	
926	00	Administration of Economic programs	100.00
927	00	Space, research, and technology	
928	00	National Security and International Affairs	
930	00	Category for number of – square feet used for calculating license amount	S

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999	00	Unclassified miscellaneous business services not elsewhere classified	100.00
999	01	Unclassified miscellaneous personal services not elsewhere classified	100.00
999	99	Delivery-See Section 21 Below for Qualifications	100.00

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

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
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.			

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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

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

Schedule "J" - Taxi Cabs & Limousines

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

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

Schedule "K" - Telephones & Telecommunications

Code of Alabama 11-51-128 for telephones

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Schedule "L" - Special Events Licenses

To be determined on a case by case basis

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 fee added to each machine and the cost of said fees 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 fee added to each machine and the cost of said fee shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 50.00 per table
All billiard or pool tables over 2	\$ 25.00 per table

Schedule "P" - Amusement Devices

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

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per vehicle
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per vehicle

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

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	

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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

SECTION 21. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
 - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
 - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
 - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;

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- (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
 - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
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- (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 (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
 - (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.
 - (d) 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 shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.