

TOWN OF SOMERVILLE BUSINESS LICENSE FEE SCHEDULE

CODE	NAICS TITLE AND SUGGESTED LICENSE GROUPING	SCHEDULE
111998	<b>Farming and Crop Production-</b> agriculture, crop production, nursery, fruit, growers	A
112990	<b>Animal Production-</b> dairy, cattle, ranching, sheep, chickens, poultry	A
113110	<b>Forestry-</b> logging, forestry, timber track operations, timber mgt.	A
114119	<b>Fishing &amp; Hunting-</b> hunting and trapping, finfish, shellfish, supplies	A
115114	<b>Agriculture Support-</b> cotton gins, farm mgt, post harvest activities	C
211111	<b>Oil and Gas extraction-</b> natural gas liquid extraction, crude extraction	C
212299	<b>Mining-</b> (except for oils and gas) all related mining activities	C
213112	<b>Mining support services-</b> for oil and gas mining activities, oil/gas wells	A
221122	<b>Utilities</b> - electric power or light company - state regulated	F
221210	<b>Utilities</b> - natural gas company - state regulated	F
221310	<b>Utilities</b> - water, sewage treatment, steam and other	F
236320	<b>Contractors - <u>general contractors</u></b> - commercial bldg, residential, subdivisions	J
237990	<b>Contractors - <u>general contractors</u></b> - repairs & maintenance	J
237991	<b>Contractors-<u>general contractor-itinerant not local</u></b>	J
238220	<b>Contractors - <u>specialty trade</u></b> – plumbing, heating & air conditioning	J
238320	<b>Contractors - <u>specialty trade</u></b> - painting & wall covering	J
238210	<b>Contractors - <u>specialty trade</u></b> - electrical contractors	J
238140	<b>Contractors - <u>specialty trade</u></b> - masonry & stone contractors	J
238310	<b>Contractors - <u>specialty trade</u></b> - drywall, acoustical & insulation	J
238340	<b>Contractors - <u>specialty trade</u></b> - tile, marble, terrazzo & mosaic	J
238350	<b>Contractors - <u>specialty trade</u></b> - carpentry contractors	J
238330	<b>Contractors - <u>specialty trade</u></b> - floor coverings/all types	J
238160	<b>Contractors - <u>specialty trade</u></b> - roofing, siding & sheet metal	J
238110	<b>Contractors - <u>specialty trade</u></b> - concrete contractors	J
238115	<b>Contractors - <u>specialty trade</u></b> - water well drilling & irrigation	J
238120	<b>Contractors - <u>specialty trade</u></b> - structural steel erection/framing	J
238150	<b>Contractors - <u>specialty trade</u></b> - glass & glazing contractors	J
238910	<b>Contractors - <u>specialty trade</u></b> - excavation & site development, wrecking & demolition	J

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238290	<b>Contractors - <u>specialty trade</u></b> - bldg equipment & mechanical installation	J
238130	<b>Contractors - <u>specialty trade</u></b> –non-general and non-heavy	J
238221	<b>Contractors-<u>specialty trade contractors</u></b> -itinerant not local	J
238290	<b>Other Building Equipment Contractors</b>	J
311991	<b>Food Mfg</b> -meat, seafood, grain, fruit, dairy, animal, poultry processing	C
312212	<b>Beverage Mfg</b> - all types of soft drinks, bottled water, breweries, ice	C
312121	<b>Beer – on/off premise</b>	H/Not Applicable
312122	<b>Beer - off premise</b>	H/Not Applicable
312131	<b>Wine – on/off premise</b>	H/Not Applicable
312131.01	<b>Wine-off premise</b>	H/Not Applicable
312132	<b>Beer &amp; Wine</b> - wholesale distributor	H/Not Applicable
312141	<b>Alcohol</b> - state regulated through ABC	H/Not Applicable
313112	<b>Textile Mfg</b> -fabric, yarn, carpet, canvas, rope, twine, fabric mills	C
314129	<b>Other Mfg</b> -mill operations not covered in 313, rugs, linens, curtains	C
315999	<b>Apparel Mfg</b> - women, men, children, hosiery, lingerie, outerwear, accessories	C
316993	<b>Leather and Allied Products Mfg</b> - shoes, luggage, handbag, related products, all footwear	C
321999	<b>Wood Mfg</b> - sawmills, wood preservation, veneer, trusses, millwork	C
322229	<b>Paper Mfg</b> -pulp, paper and converted products, stationary, tubes, cores,	C
323110	<b>Printing</b> - screen, quick, digital, books, lithographic, handbills, comm.	A
324199	<b>Petroleum and Coal Mfg</b> -asphalt, grease, roofing, paving products	C
325998	<b>Chemical Mfg</b> -of fertilizer, wood, pesticide, paint, soap, resin	C
326291	<b>Plastic and Rubber Mfg</b> - tires, pipes, hoses, belts, bottles, sheet, wrap, film	C
327331	<b>Nonmetallic Mfg</b> - glass, cement, lime, pottery, ceramic, rock, tile	C
327991	<b>Cut Stone and Stone Product Mfg</b> -burial vaults, cut stone products, countertops, garden furniture, monuments, tombstones	C
331521	<b>Primary Metal Mfg</b> -iron, steel, aluminum, wire, copper, foundries	C
332999	<b>Metal Fabrication</b> - cutlery, structural, ornamental, machine shops	C
333990	<b>Machinery Mfg</b> -office machinery, industrial, engines, farm, HVAC	C

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334419	<b>Computer &amp; Electronic Mfg</b> -audio, video, circuit boards, peripherals	C
335211	<b>Appliance Mfg</b> -small appliance, lighting, electrical, battery, freezer	C
336112	<b>Transportation Mfg</b> – manufacturing, auto, truck, trailer, motor home, boat, ship	C
337129	<b>Furniture Mfg</b> - cabinets, office, household, beds, medical, kitchen	A
339950	<b>Sign Mfg</b> -neon, electric, scoreboards	A
339999	<b>Miscellaneous Mfg</b> - specialty mfg. not defined in separate categories	C
421990	<b>Wholesale Trade</b> - durable, vehicle, machinery, equipment, furniture	B
422720	<b>Wholesale Trade</b> - wholesale gasoline distributor	L
423820	<b>Farm and Garden Machinery and Equipment Merchant Wholesaler</b>	P
423930	<b>Recyclable Materials</b>	FF
424990	<b>Wholesale Trade</b> -non-durable, paper, apparel, grocery, beverages, dairy	B
441110	<b>Motor Vehicles</b> - new and/or used	P
441221	<b>Motorcycle Dealer</b>	A
441310	<b>Automotive Parts and Accessories</b> -auto, motorcycles, boats- parts and accessories	B
442110	<b>Furniture</b> - furniture, home furnishings, stores, floor coverings, window	A
443111	<b>Appliance Store</b> – household type	A
444130	<b>Building Materials</b> and gardening equipment dealers- hardware, paint, wallpaper, nursery	A
444190	<b>Other Building Material Dealers</b>	A
444220	<b>Nursery, Garden Center and Farm Supply Stores</b>	A
445110	<b>Grocery</b> - supermarket and other grocery store (not convenience)	D
445310	<b>Package Stores</b> - selling beer, wine & liquor plus general mdse	A/Not Applicable
446110	<b>Health and Personal Care Stores</b> - drug, pharmacy, cosmetic, optical, health food	A
447110	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	M
448130	<b>Clothing &amp; Accessories</b> - men, women, children, infant, shoe, jewelry	A
451110	<b>Sporting Goods &amp; Hobbies</b> - toy, fish, gun, books, games	A
451310	<b>Architect Services</b>	E
452990	<b>General Merchandise Store</b> - department, warehouse clubs	A
453310	<b>Used Merchandise Stores</b> -books, misc, consignment, flea market	A

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453220	<b>Miscellaneous Retailers</b> - florist, gift, novelty, pet, art, tobacco, used mdse	A
454210	<b>Vending machine operators</b>	CC
454391	<b>Non-Store Retailers</b> – peddlers license/ local peddler	A
482110	<b>Rail Transportation</b> -transportation, ticket offices, state regulated	11-51-124
484230	<b>Truck Transportation</b> -terminal, state regulated	37-3-33
485113	<b>Passenger Transportation</b> - charter & other vehicle transit services	J
485114	<b>Passenger Transportation</b> -bus terminals, state regulated	37-3-33
485321	<b>Passenger Transportation</b> - number of taxis, cabs, limousines, or buggies	K
488410	<b>Motor Vehicle Towing</b> -wrecker services, emergency road service, tow truck services	U
493110	<b>Warehousing and Storage</b>	X
511110	<b>Publishing Industries except Internet</b> - newspaper, book, periodical, databases, software	C
512131	<b>Motion Pictures</b> - theatres, videos, recording, drive-ins, sound studios	A
515112	<b>Broadcasting</b> - radio & television stations	O
516110	<b>Internet Publishing and Broadcasting</b>	A
517310	<b>Telecommunications</b> - telephone local per 11-51-128	I
517320	<b>Telecommunications</b> - telephone long distance per 11-51-128	I
517322	<b>Telecommunications</b> - cellular & other wireless, paging	I
517315	<b>Telecommunications</b> - resellers of service, retailer	I
519190	<b>Information Services</b> - all types of information services	A
521110	<b>Bank Main Office</b> - not branch location or ATM	G
521111	<b>Bank Branch or ATM</b> - not main office of bank	G
522120	<b>Savings &amp; Loans</b> - not branch location or ATM	G
522121	<b>S&amp;L Branch or ATM</b> - not main office of S&L	G
522298	<b>Pawn Shop</b> - whether title pawn or merchandise	U
522310	<b>Mortgage and Non-Mortgage Loan Brokers</b>	E
522390	<b>Credit Services</b> - check cashing, finance company	E
523999	<b>Securities, Commodity</b> - brokerage, portfolio, investment, other	E
524126	<b>Insurance Company</b> - casualty, fire, and/or marine premiums; contract bonding	11-51-120/123
524128	<b>Insurance Company</b> - health, allied & all other premiums	11-51-120/123
524210	<b>Agent Office</b> - administration of third parties, pension funds, annuities, etc	E
524291	<b>Claims Adjusting</b> -insurance claims adjusting, insurance claims investigation services	E
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525990	<b>Funds, Trusts, Other Financial Agencies</b> - agents, agencies, investments	E
531190	<b>Trailer Park or Court-Residential</b>	T
531210	<b>Real Estate-Offices, Agents, Brokers, Management, Appraisers</b>	E
532310	<b>Rental &amp; Leasing</b> - auto, truck, trailer, RV, all tangible property	A
532230	<b>Rental &amp; Leasing</b> - movie & video rental	A
541110	<b>Attorneys/Lawyers-</b> individual and/or firm professional license	E
541111	<b>Physician</b> -individual and/or firm professional license	E
541210	<b>Dentist-</b> individual and/or firm professional license	E
541211	<b>Accountant/CPA</b> - individual and/or firm professional license	E
541219	<b>Other Accounting Services</b> -billing services, bookkeeping office, accounting services (except CPAs)	E
541311	<b>Chiropractor</b> - individual and/or firm professional license	E
541320	<b>Optometrist</b> - individual and/or firm professional license	E
541330	<b>Engineer</b> - individual and/or firm professional license	E
541360	<b>Surveyor</b> - individual and/or firm professional license	E
541511	<b>Computer Programmer</b> - individual and/or firm professional license	E
541810	<b>Advertising Agencies</b> -advertising agencies, consulting services	A
541921	<b>Photographer</b> - studios, portrait, commercial, services	E
541940	<b>Veterinarian</b> - individual and/or firm professional license	E
541990	<b>Professional Services Not Elsewhere Classified</b> - scientific, technical	E
551990	<b>Management Companies</b> - offices, enterprises, regional, corporate	E
561310	<b>Employment Placement Agency</b>	E
561499	<b>Administrative Services</b> - answering, employment, office, secretarial, travel	E
561611	<b>Detective Agencies</b> -fingerprint services, investigation, detective	E
561710	<b>Exterminating and Pest Control</b> - bird, fumigating, termite, mosquito, pest control services, exterminating services	A
561720	<b>Janitorial Services</b>	A
562991	<b>Septic Tank and Related Services</b> -cesspool cleaning, septic tank pumping, portable toilet	A
562998	<b>Waste Management</b> - companies, trucks, septic tanks, landfill, services	A
611699	<b>Educational Services</b> - technical, computer, sports, services, business	E
611620	<b>Sports and Recreation Instruction</b> -gymnastics, dance, tennis, golf, baton, cheerleading, football, swimming, sports	E

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621491	<b>HMO</b> - medical centers & services	R
621498	<b>Outpatient Care Centers</b> - all other types of services	R
621910	<b>Ambulance</b> -ambulance company and/or services	Q
622110	<b>Hospitals</b> - surgical, substance abuse, psychiatric, general care, special	R
623110	<b>Nursing Care</b> - residential care facility, day care, assisted living	R
623312	<b>Nursing Home</b> - care for elderly & continuing care facilities	R
624110	<b>Social Assistance</b> - shelters, vocational, child care, abuse, emergency	R
711310	<b>Arts &amp; Sports</b> - dance, musical, artist, gymnastics	E
711310.01	<b>Special Events</b> - promoter or activity - see schedule for rates	N
712110	<b>Museums</b> - museums & historical sites, zoos, botanical gardens, parks	A
713110	<b>Amusement</b> - arcades, golf clubs, marinas, fitness, bowling centers, gasoline-powered water sports equipment	A
713950	<b>Bowling Alley</b>	Y
713990	<b>All other amusement and recreation industries</b> - billiard and poolroom, shooting range	W
721110	<b>Accommodations</b> - hotels, motels, & similar facilities	S
721191	<b>Accommodations</b> - bed & breakfast, inns, & services	S
721214	<b>Accommodations</b> - trailer parks, RV parks, & travel parks	T
721310	<b>Accommodations</b> - rooming houses & boarding houses	S
722212	<b>Restaurant</b> - full service restaurant facility	D
722211	<b>Restaurant</b> - limited facility or service	D
722320	<b>Caterers</b> - mobile food service, ice cream trucks	D
722410	<b>Drinking Establishment</b> - club, lounge, bar or other	D/Not Applicable
811111	<b>General Automotive Repair</b>	A
811198	<b>All other Automotive Repairs &amp; Maintenance</b>	A
811219	<b>Repairs &amp; Maintenance</b> - all electronic equipment	A
811412	<b>Repairs &amp; Maintenance</b> - all appliances, home & garden equipment	A
812199.00	<b>Personal Services</b> - nail, tanning – <b>must also purchase 812199.01 based on gross receipts</b>	V
812199.01	<b>Personal Services</b> – nail, tanning- <b>must also purchase 812199.00 per station etc...</b>	A
812199.01	<b>Fortune Teller or Clairvoyant</b> -individual reader license	A
812111.00	<b>Barber Shop</b> -Hair Stylist Services, men – <b>must also purchase 812111.01</b>	V
812111.01	<b>Barber Shop</b> -Based on Gross Receipts – <b>must also purchase 812111.00</b>	A

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812112.00	<b>Beauty Salon</b> -Beautician Services, Beauty and Barber shops, combined, Combined, Cosmetology salons or shops, Esthetician (i.e. skin care) services, make-up (except permanent), Unisex hair stylist shops- <b>must also purchase 812112.01</b>	V
812112.01	<b>Beauty Salon</b> – Based on Gross Receipts – <b>must also purchase 812112.00</b>	A
812310	<b>Coin Operated Laundries and Dry Cleaners</b>	Z
812320	<b>Dry Cleaning and Laundry Services</b> (except coin operated)	A
812332	<b>Industrial Launderers</b> -work clothing and uniform supply services, towel supply services, mat and rug supply services	Z
812930	<b>Parking Lots and Garages</b> -automobile parking	A
812990	<b>All Other Personal Services</b>	X
999111	Unclassified miscellaneous <b>business services</b> not elsewhere classified	A
999222	Unclassified miscellaneous <b>personal services</b> not elsewhere classified	E
999999	<b>Delivery</b>	“EE”

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

More Than	but	Less than	
0		\$ 5,000	\$35
5,000		20,000	\$50
20,000		30,000	\$75
30,000		40,000	\$100
40,000		50,000	\$125
50,000		60,000	\$150
60,000		70,000	\$175
70,000		80,000	\$200
80,000		90,000	\$225
90,000		100,000	\$250
			+1/10 of 1% on all gross receipts in excess of \$100,000

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**Schedule "B" – If gross receipts are:**

More Than	but	Less than	
0		40,000	\$ 50
40,000		80,000	\$100
80,000		100,000	\$125
100,000		120,000	\$175
120,000		140,000	\$200
140,000		180,000	\$225
180,000		200,000	\$250 + 1/20 of 1% on all gross annual receipts above \$200,000

**Schedule "C" – If gross receipts are:**

More Than	but	Less than	
0		40,000	\$ 50
40,000		80,000	\$100
80,000		100,000	\$125
100,000		120,000	\$150
120,000		140,000	\$175
140,000		160,000	\$200
160,000		180,000	\$225
180,000		200,000	\$250

Where gross annual receipts are two hundred thousand dollars (\$200,000) or over, shall pay, in lieu of the above license schedule, a license based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock) is...



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More Than	but	Less than	
200,000		500,000	\$300
500,000		1,000,000	\$400
1,000,000		3,000,000	\$500
3,000,000		6,500,000	\$750
6,500,000		10,000,000	\$1,000
10,000,000		14,500,000	\$1,500
14,500,000		18,500,000	\$2,000
18,500,000		22,500,000	\$2,500
22,500,000		26,500,000	\$3,000
26,500,000		30,500,000	\$3,500
30,000,000		34,500,000	\$4,000
34,500,000		38,500,000	\$4,500
38,500,000		42,500,000	\$5,000
42,500,000		46,500,000	\$5,500
46,500,000		50,500,000	\$6,000
50,500,000		and over...	\$6,500

**Schedule "D" – If gross receipt are:**

More Than	but	Less than	
0		10,000	\$35
10,000		20,000	\$50
20,000		30,000	\$75
30,000		40,000	\$100
40,000		50,000	\$125 +1/10 of 1% in excess of 50,000

**Schedule "E" – If gross receipt are:**

More Than	but	Less than	
0		7,500	\$50
7,500		12,500	\$75
12,500		17,500	\$100
17,500		22,500	\$155 +2.00 on each 1,000 in excess of 22,500

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**Schedule "F" - Electric Company and Gas Company**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

**Schedule "G" - 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 "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)	312131.01	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

**Schedule "I" - Telephones & Telecommunications**

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

**Schedule "J" - If gross receipts are:**

More            Less

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Than	but	than	
0		\$ 5,000	\$35
5,000		20,000	\$50
20,000		30,000	\$75
30,000		40,000	\$100
40,000		50,000	\$125
50,000		60,000	\$150 +fifty cents (.50) on each one thousand dollars
			(\$1,000) or fraction thereof of the contract price
			or the total cost to such licensee, whichever is greater,
			or each project for which a building permit is required by law.

**Schedule "K" – Buses, Taxi Cabs & Limousines**

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

1 bus, taxi cab or limousine	\$ 500.00 per decal
All buses, taxi cabs or limousines over 1	\$ 10.00 per decal

**Schedule "L" – Wholesale Gasoline Distributor**

\$100.00 ... For the first \$100,000 or less of gross receipts from such business during the next preceding year and where such business during the next preceding year and where gross receipts from any such business exceed \$100,000 for the next preceding year shall pay an additional license in such amount as will equal 1/20 of 1% of such total gross receipts in excess of \$100,000 from such business during the next preceding year.

**Schedule "M" – Gas or Oil Filling Station- Served by licensed wholesale gasoline dealers**

\$35... (In addition to the above, Merchants general rates apply to the total gross receipts from the said business, except gross receipts from petroleum products shall be excluded.) Any gas or oil filling station dealer shall have the right in lieu of the above license to be licensed under Schedule A and include in his gross receipts all sales including petroleum products.

**Schedule "N" - Special Events Licenses**

Fairs and carnivals, per week-not prorated. \$ 300.00  
 No license for street fair or street carnival shall be issued without approval of and special permit from the Board of Commissioners upon showing that such street fair or carnival is sponsored by some responsible local organization and will be conducted in a proper manner and without violation of any town or state ordinances or laws.

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**Schedule "O" – Radio/Television Broadcasting**

\$100.00 +1/10 of 1% on all annual gross receipts in excess of the sum of \$50,000

**Schedule "P" – Used Automobile Dealer**

Each person dealing in, selling, or purchasing for resale, automobiles, trucks, or other self propelled vehicles, not as a part of a authorized new car dealership; for each such place of business for the first \$100,000 or less of annual gross receipts from such business.....\$100.00

Where such gross receipts from such business exceed \$100,000 for the next proceeding year, an additional amount equal to 1/20 of 1% of the total annual gross receipts in excess of \$100,000 shall be paid. The dealing in, selling or purchasing for resale of four or more automobiles, trucks, or other self-propelled vehicles shall be conclusive evidence of doing business for which a license is required hereunder.

**Schedule "Q" – Ambulance Service**

For the first such ambulance..... \$35.00

And for each additional ambulance.....\$10.00

**Schedule "R" –Medical Facility**

\$100.00..... + ¾ of 1% of gross receipts

**Schedule "S" - Hotel**

15 rooms or less .....\$150.00

Each additional room.....\$ 5.00

The license applies only to hotel operations, restaurant and other business requires separate license.

**Schedule "T" – Trailer Court, Park or Camp**

\$50.00 for the first two prepared trailer spaces and \$2.00 for each additional space.

**Schedule "U" – if gross receipts are:**

More	Less	
Than	but	than
0		\$400,000
		\$250 +1/20 <sup>th</sup> of 1% of the total gross receipts in excess of \$400,000

**Schedule "V" – Personal Services**

First Station/chair..... \$13.50 +Schedule "A"

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Each additional station/chair.....\$ 5.00 +Schedule "A"

**Schedule "W" - Billiard or poolrooms**

\$100.00 +1% of the total gross receipts of said business for the next preceding year

**Schedule "X"**

\$100.00 +1/20 of 1% of gross receipts

**Schedule "Y"**

First Alley \$75.00  
Each additional alley \$10.00

**Schedule "Z"**

\$250 +1/10<sup>th</sup> of 1% of all gross annual receipts in excess of \$50,000.00

**Schedule "AA" - local**

First Truck \$75.00  
Each additional truck \$30.00

**Schedule "BB" -long-distance**

\$200.00

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 "CC" - Vending Machines**

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

1 to 5 machines vending any type merchandise or product \$ 10.00 per decal  
5 to 10 machines vending any type merchandise or product \$ 5.00 per decal  
all over 10 machines vending any type merchandise or product \$ 2.50 per decal

**Schedule "DD" - 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

TOWN OF SOMERVILLE BUSINESS LICENSE FEE SCHEDULE

**Schedule "EE" - Delivery License**

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

See the qualifications for Delivery License below:

- (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;
  - (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.
- (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

**Schedule "FF" - Recyclable Material**

For each place of business, for the first \$400,000.00 or less of annual gross receipts for such business... \$250.00

## TOWN OF SOMERVILLE BUSINESS LICENSE FEE SCHEDULE

and in addition thereto, where gross receipts for such business exceed \$400,000.00, an additional amount equal to one-twentieth (1/20) of one percent (1%) of the total gross receipts in excess of \$400,000.00.

(f)