



Thank you for doing business in the Town of Springville

All businesses operating in the city limits or police jurisdiction of the Town of Springville 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 businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. 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:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

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.
- 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.

General Information/FAQs

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, www.avenuinsights.com. 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 if applicable. 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 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate 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 Avenu.

Website: www.avenuinsights.com
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274
Fax: 844.528.6529
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
115114	Agriculture Support- Cotton Gin, Farm mgt., Post-harvest act.	6
312141.01	Alcohol - Restaurant Retail Liquor –State regulated through ABC (Must also purchase 312121, 312131, & 722110)	8
722410.01	Alcohol – Retail - Drinking Establishment – State Regulated through ABC (Must also purchase 312121 & 312131 and 312141.05) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	5
312141.04	Alcohol –Club Liquor Class I - State regulated through ABC (Must also purchase 312121, 312131, & 722410.01) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
312141.05	Alcohol –Club Liquor Class II - State regulated through ABC (Must also purchase 312121, 312131, & 722410.01) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
312141.03	Alcohol –Lounge Retail Liquor Class I - State regulated through ABC (Must also purchase 312121, 312131, & 722410.01) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
312141.02	Alcohol –Package Store Liquor Class II - State regulated through ABC (Must also purchase 312122, 312131.01, & 445310) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
910000	Amusement Arcade - Game Rooms – Billiards	13
112990	Animal Production- dairy, cattle, chickens, sheep	6
488410	Automobile - Towing service, wrecker service	2
312132	Beer Distributor (wholesale) – State Regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
312122	Beer- off premise - state regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
312121	Beer- on/off premise - state regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
312132.02	Beer/Wine Distributor (Wholesale) - State Regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
312212	Beverage mfg- all types of soft drinks, bottled water, breweries, ice,	4
312000	Breweries Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	4
515112	Broadcasting - radio and television stations	2
621910	Business Service - Ambulance Services Must Provide Board Certification: Alabama EMSP Licensure	5
611699	Business Service - Educational services, technical, computer, sports, services, business	5
812199	Business Service - hair, skin, barber, diet, tanning nails, funerals Must Provide Board Certification: Alabama Board of Cosmetology and Barbering Must Provide Board Certification: Board of Funeral Services	5

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
562998	Business Service - Waste Management companies, truck, septic tanks, landfill Must Provide Board Certification: Alabama Onsite Waterwaste Board	5
721291	Business Service - Accommodations, bed and breakfast, inn, and services at same	2
721110	Business Service - Accommodations, hotel, motel, similar facility	2
721310	Business Service - Accommodations, rooming house and boarding house	2
721214	Business Service - Accommodations, trailer park, RV park, and travel park	2
811412	Business Service - all appliances and home and garden equipment	5
711310	Business Service - Arts and sports, musical, teams, promoters, agents	5
811118	Business Service - Auto - Body repair, paint, other vehicular services	5
812990	Business Service - Bail Bond any other services	5
811192	Business Service - Car Wash	5
722410	Business Service - Caterers and mobile food service Must Provide Board Certification: Department of Health Permit	2
811219	Business Service - Electronic Equipment	5
561710	Business Service - Exterminator - must provide state license Must Provide Board Certification: Department of Agriculture and Industries	5
561990	Business Service - Fire all other support services and systems	5
812199.01	Business Service - fortune teller, clairvoyant	12
562111	Business Service - Garbage Dumpsters, disposal collection	5
713000	Business Service - golf club, marina, fitness, bowling, etc.	5
622110	Business Service - Hospital - surgical, substance abuse, psychiatric, general care, special	5
561720	Business Service - Janitorial cleaning service, individual or firm	5
561730	Business Service - Landscaping Services	5
712110	Business Service - Museum and historical sites, zoo, botanical gardens, parks	5
623312	Business Service - Nursing Home, care for elderly and continuing care facility Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	5
811121	Business Service - Radio repair and maintenance services	5
623110	Business Service - residential care facility, day care, assisted living,	5
711310.01	Business Service - Special Events, promoter, activity, facility	11
611610	Business Services - Dance Studio	5
713001	Circus	22

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
237310	Contractor - general construction-asphalt paving	5
236118	Contractor - general contractor - remodeling	5
236115	Contractor - general contractor – residential Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	5
236220	Contractor - general contractor -commercial, institutional Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	5
237990	Contractor - heavy construction, bridge, highway, street, water Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	5
238990	Contractor - specialty trade - all other specialty trade designs	5
238000	Contractor - specialty trade - building equipment & mechanical install	5
238340	Contractor - specialty trade - carpentry contractors	5
238110	Contractor - specialty trade - concrete contractors	5
238310	Contractor - specialty trade - drywall, acoustical & insulation	5
238210	Contractor - specialty trade - electrical contractor Must Provide Board Certification: Alabama Electrical Contractors Board	5
238910.01	Contractor - specialty trade - excavation and site development	5
238330	Contractor - specialty trade - floor covering/all types	5
238150	Contractor - specialty trade - glass and glazing	5
238220.01	Contractor - specialty trade – HVAC Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	5
238140	Contractor - specialty trade - masonry and stone	5
238160	Contractor - specialty trade - metal roofing	5
238130	Contractor - specialty trade - non general & non heavy	5
238320	Contractor - specialty trade - painting and wall covering	5
238220	Contractor - specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	5
238160.01	Contractor - specialty trade - roofing, siding, sheet metal	5
238170	Contractor - specialty trade - siding, downspouts, gutters,	5
238120	Contractor - specialty trade - structural steel erection	5
238115	Contractor - specialty trade - water well drilling & irrigation	5
238350	Contractor - specialty trade - window installation, screens, doors, finish, cabinets	5

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238910	Contractor - specialty trade - wrecking and demolition	5
238190	Contractor - specialty trade - wrought iron, metal works,	5
238430	Contractor - specialty trade -tile, marble, terrazzo & mosaic,	5
238221	Contractor - specialty trades contractor - itinerant not local	5
492110	Couriers - couriers and local messengers, services, local delivery services	5
492000	Delivery	16
238910.02	Drilling - Blasting - Wells for water, oil, boaring	19
111998	Farming and Crop Production - agriculture, nursery, fruit	6
525210	Financial - Agent - Administration of 3rd parties, pension funds, annuities, etc.	2
522111	Financial - Bank Branch or ATM - not main office bank	15
522110	Financial - Bank Main Office not a branch location or ATM	15
523999	Financial - Commodity - brokerage, portfolio, investment, other financial services	2
522390	Financial - Credit Companies - companies and activities related to credit, check cashing	2
522130	Financial - Credit Union	15
525990	Financial - Funds, trusts, other financial agencies - funds, plans, programs, other	1
522298	Financial - Pawn Shop - whether title pawn or merchandise	2
522121	Financial - Savings and Loan Branch or ATM - not main office of Savings and Loan	15
522120	Financial - Savings and Loans - not branch location or ATM	15
543998	Fireworks – Requires Fire Marshall Permit	17
114119	Fishing & Hunting - hunting, trapping, shellfish, supplies	6
311991	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing,	4
113310	Forestry - logging, timber operations, timber mgt	6
339932	Home Occupation - Hobby, crafts, framing ***No pedestrian traffic	20
517315	Information Services - and data processing, providing, storing, processing, access to info	2
524128	Insurance Company and/or its agents - health, allied and all other 11-51-120/123	21
524126	Insurance Company and/or its agents - casualty, fire and/or marine 11-51-120/123	21
315999	Manufacturing Apparel -women's, mens, children, hosiery, lingerie, outerwear, accessories.	4
335211	Manufacturing Appliance - small appliance, lighting, electrical, battery, freezer	4
325998	Manufacturing Chemical - fertilizer, wood, pesticides, paint, soap, resin,	4

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
334419	Manufacturing Computer & Electronic - audio, video, circuit boards, peripherals	4
337129	Manufacturing Furniture - cabinets, office, household, beds, kitchen	4
316993	Manufacturing Leather and allied products - shoes, luggage, handbags, related products	4
333990	Manufacturing Machinery - office machinery, industrial, engines, farm, HVAC	4
332999	Manufacturing Metal -cutlery, structural, ornamental, machine shops	4
339999	Manufacturing Miscellaneous - miscellaneous manufacturing medical, dental, jewelry, sporting ,toy	4
327331	Manufacturing Nonmetallic -clay, glass, cement, lime, pottery, ceramic, brick, tile	4
323118	Manufacturing Office –Blank book & refill, Loose-leaf binders, duo tang,	4
314129	Manufacturing Other - mill operations not covered - rugs, linen, curtains...	4
322229	Manufacturing Paper - pulp, paper, converted products, stationary, tubes, cores,	4
324122	Manufacturing Petroleum - Asphalt paving materials, mixture, grease, roofing, other paving products	4
326291	Manufacturing plastic and Rubber - tires, pipe, hoses, belts, bottles, sheet, wrap, film	4
331521	Manufacturing Primary metal - iron steel, aluminum, wire, copper, foundries	4
323110	Manufacturing Printing - screen, quick, digital, books, lithographic, handbills, commercial,	5
313112	Manufacturing Textile - fabric, yarn, carpet, rope, twine, fabric mills	4
336112	Manufacturing Transportation - auto, truck, trailer, motor home, boat, ship, motorcycle,	4
321999	Manufacturing Wood - sawmills, wood preservation, veneer, trusses, millwork	4
212299	Mining- (except for oil and gas) all related mining activities	6
213112	Mining support services- for oil and gas mining, oil/gas wells,	6
512131	Motion Picture - theatres, videos, recording, drive-in, sound studio	3
812999	NON PROFIT Business	23
211111	Oil and Gas Extraction - natural gas liquid ext., crude extraction	6
454391	Peddler/Vendor – Daily Rate This license must be obtained at city hall.	9
454391.01	Peddler/Vendor – Weekly Rate This license must be obtained at city hall.	9
621410	Pregnancy Counseling/Testing - NON PROFIT	23
454230	Produce and Fruit Sales	18
541360	Professional - Surveyor - may only show County license or other municipality license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	1

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
561499	Professional - Administrative Services - answering, employment, office, secretarial, travel	5
561621	Professional - Alarm Services - monitoring, sales, installation Must Provide Board Certification: Alabama Electronic Security Board of Licensure	5
541211	Professional - Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	1
541110	Professional - Attorney/Lawyer - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	1
541311	Professional - Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	1
541512	Professional - Computer consulting	1
541511	Professional - Computer programmer	1
541210	Professional - Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	1
541340	Professional - Drafting - individual and/or firm professional license	1
541330	Professional - Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	1
621491	Professional - HMO Medical centers and services	1
551990	Professional - Management Companies - offices enterprises, regional, corporate	1
541320	Professional - Ophthalmologist/Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	1
621498	Professional - Outpatient Care Centers, all other types of services	1
541921	Professional - Photographer	1
621340	Professional - Physical Therapy	1
541111	Professional - Physician - individual and or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	1
541990	Professional - Professional service not elsewhere classified	1
541213	Professional - Tax preparation service - individual and/or firm professional license	1
541940	Professional - Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	1
511110	Publishing - industries except internet - newspaper, book, periodical, database, software	4
531120	Real Estate - Commercial landlord	2
531999	Real Estate - Developer of Subdivision (Commercial or Residential)	1

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
531110	Real Estate - Residential landlord	5
531210	Real Estate - offices, agents, brokers, management, appraisers,	2
532310	Rental and leasing - auto, truck, trailer, RV, all tangible property	3
532230	Rental and leasing - movie and video	3
532299	Rental and leasing – porta - potty facility	5
722212	Restaurant - Buffet, cafeteria Must Provide Board Certification: Department of Health Permit	3
722110	Restaurant - Full service facility Must Provide Board Certification: Department of Health Permit	3
722211	Restaurant - limited facility or service (Fast Food) Must Provide Board Certification: Department of Health Permit	3
444130	Retail - Building Materials and Gardening - equipment and dealers, hardware, paint	3
448130	Retail - Clothing & Accessories - men, women, children, infant, shoe, jewelry	3
443112	Retail - Electronic & Appliance Store household, radio, television, computer	3
444220	Retail - Farm Supply - Garden Centers, farming supplies	3
445120	Retail - Food and Beverage Stores - grocery, convenience, markets,	3
442110	Retail - Furniture - furniture, home furnishings, stores, floor coverings, window and covering	3
447110	Retail - Gasoline - stores with our without convenience stores	3
452990	Retail - General Merchandise Stores - department, warehouse clubs, superstores	3
446110	Retail - Health and personal care - drug, pharmacy, cosmetic, optical, health foods	3
453220	Retail - Miscellaneous - florist, gift, novelty, pet, art, tobacco	3
441310	Retail - Motor Vehicle Parts and accessories - for cars, motorcycles, boats	3
441310.01	Retail - Motor Vehicles - new and/or used, motorcycles, boats etc, dealerships and lots	3
454210	Retail - Non-store retailers - vending machines operators, direct selling, mail order	3
454391	Retail - Other Non-store - newspaper delivery routes, direct selling	3
451110	Retail - Sporting Goods & Hobbies - toy, fish, guns, books, games, hunting	3
453212	Retail - Used Merchandise - books, miscellaneous, consignment, flea market, antiques	3
445310	Retail Package Store – State Regulated through ABC (Must also purchase 312122, 312131.01, & 312141.02)	5
517322	Telecommunications - resellers of service	\$100
517320	Telecommunications - cellular and other wireless, paging	\$100

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
517310	Telecommunications - Local - telephone local per 11-51-128	10
517310.01	Telecommunications – Long Distance - telephone local per 11-51-128	10
481111	Transportation - Air - tickets, shipping, freight, charter services	2
485114	Transportation - Passenger - bus terminals state regulated 37-3-33	2
485320	Transportation - Passenger - buses, taxi, limousine service, buggy, charters	2
485113	Transportation - Passenger - charter and other vehicle transit services	2
487990	Transportation - Passenger - sightseeing, scenic, land, air, water, special transportation	2
482110	Transportation - Rail - tickets, freight, passenger, state regulated 11-51-124	
484230	Transportation - terminal	State regulated 37-3-33
484110	Transportation - Truck - local, long-distance, freight, moving, storage	2
484220	Transportation - Truck - Mobile Home Movers	2
483212	Transportation - Water - costal freight, inland, passenger	2
999111	Unclassified miscellaneous business service not elsewhere classified	5
999444	Unclassified miscellaneous manufacturing service not elsewhere classified	4
999222	Unclassified miscellaneous personal service not elsewhere classified	2
999333	Unclassified miscellaneous professional service not elsewhere classified	1
999555	Unclassified miscellaneous retail business not elsewhere classified	3
221122	Utilities- electric power or light company	7
221210	Utilities- natural gas company	7
493110	Warehouse – Distribution based on square footage	14
493110.01	Warehouse and storage - house hold, refrigerated, mini warehouse, special	5
421990	Wholesale trade - durable, vehicle, machinery, equipment, furniture	4
422000	Wholesale trade - non durable, milk and diary	4
422490	Wholesale trade - non durable, paper, apparel, grocery, beverage	4
424720	Wholesale trade - non-durable, wholesale gasoline distributor	4
312131.01	Wine – off premise- State regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
312131	Wine – on/off premise - State Regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8
312132.01	Wine Distributor (Wholesale) - State Regulated Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	8

SECTION 23: LICENSE FEE SCHEDULES

Schedule "1" –

If gross receipts are from:

0	to	19,999	100.00
20,000	to	29,999	200.00
30,000	to	39,999	300.00
40,000	to	49,999	400.00

If gross receipts are from:

		<i>BASE</i>	<i>MULTIPLIER</i>	
\$50,000	to \$299,999	- \$500.00	+ 1/50 (0.02)	of 1% of gross in excess of \$50,000
\$300,000	to \$1,000,000	- \$550.00	+ 1/75 (.01333)	of 1% of gross in excess of \$300,000
\$1,000,000	and over	- \$645.00	+ 1/100 (.01)	of 1% of gross in excess of \$1,000,000

Schedule "2" –

If gross receipts are from:

0	to	19,999	100.00
20,000	to	29,999	125.00
30,000	to	39,999	150.00
40,000	to	49,999	175.00
50,000	to	59,999	250.00
60,000	to	69,999	275.00
70,000	to	79,999	300.00
80,000	to	89,999	325.00
90,000	to	99,999	350.00

If gross receipts are from:

		<i>BASE</i>	<i>MULTIPLIER</i>	
\$100,000	to \$500,000	\$238	+ 1/7 (.142857)	of 1% of gross receipts in excess of \$100,000
\$500,000	and over	\$810	+ 1/8 (.125)	of 1% of gross receipts in excess of \$500,000

Schedule "3" –

If gross receipts are from:

0 to	99,999	100.00
100,000 to	199,999	200.00
200,000 to	299,999	300.00
300,000 to	399,999	400.00
400,000 to	499,999	500.00
500,000 to	599,999	550.00
600,000 to	699,999	600.00
700,000 to	799,999	650.00
800,000 to	899,999	700.00
900,000 to	999,999	750.00
1,000,000 to	1,099,999	800.00
1,100,000 to	1,199,999	850.00
1,200,000 to	1,299,999	900.00
1,300,000 to	1,399,999	950.00
1,400,000 to	1,499,999	1,000.00
1,500,000 to	1,999,999	1,050.00
2,000,000 to	2,499,999	1,100.00
2,500,000 to	2,999,999	1,150.00

If gross receipts are from:

	<i>BASE</i>	<i>MULTIPLIER</i>	
\$3,000,000 to \$4,999,999	\$1,250	plus 1/30 (.03333)	of 1% of gross in excess of \$3,000,000
\$5,000,000 to \$9,999,999	\$2,250	plus 1/50 (.02)	of 1% of gross in excess of \$5,000,000
\$10,000,000 to \$19,999,999	\$3250	plus 1/50 (.02)	of 1% of gross in excess of \$10,000,000
\$20,000,000 to \$49,999,999	\$5250	plus 1/50 (.02)	of 1% of gross in excess of \$20,000,000
\$50,000,000 and over	\$10,250	plus 1/50 (.02)	of 1% of gross in excess of \$50,000,000

Schedule "4" –

If gross receipts are from:

0	to	39,999	100.00
40,000	to	49,999	142.00
50,000	to	59,999	155.00
60,000	to	69,999	167.00
70,000	to	79,999	180.00
80,000	to	89,999	192.00
90,000	to	99,999	205.00
100,000	to	199,999	355.00
200,000	to	299,999	455.00
300,000	to	399,999	555.00
400,000	to	499,999	655.00

If gross receipts are from:

		<i>BASE</i>	<i>MULTIPLIER</i>	
\$500,000	to \$1,000,000	\$355 + 1/15 (.06666)	of 1%	of gross in excess of \$500,000
\$1,000,000	and over	\$500 + 1/20 (.05)	of 1%	of gross in excess of \$1,000,000

Schedule "5" –

If gross receipts are from:

0	to	49,999	100.00
50,000	to	59,999	123.00
60,000	to	69,999	135.00
70,000	to	79,999	147.00
80,000	to	89,999	160.00
90,000	to	99,999	173.00

If gross receipts are from:

		<i>BASE</i>	<i>MULTIPLIER</i>	
\$100,000	to \$499,999	\$175 + 1/10 (0.01)	of 1%	of gross in excess of \$100,000
\$500,000	and over	\$575 + 1/15 (.06666)	of 1%	if gross in excess of \$500,000

Schedule "6" –

If gross receipts are from:

0	to	59,999	100.00
60,000	to	69,999	118.00
70,000	to	79,999	130.00
80,000	to	89,999	142.00
90,000	to	99,999	155.00
100,000	to	199,999	255.00
200,000	to	299,999	355.00
300,000	to	399,999	455.00
400,000	to	499,999	555.00

If gross receipts are from:

BASE MULTIPLIER

\$500,000 to \$999,999 \$600 + 1/20 (.05) of 1% of gross in excess of \$500,000
\$1,000,000 and over \$850 + 1/25 (.04) of 1% of gross in excess of \$1,000,000

Schedule "7" – 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 "8" – 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	75.00	
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 of the package plus the business license code.
	312141	500.00	
	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	450.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	450.00	
	312131	75.00	
032 (Club Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	450.00	
	313131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	1000.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132.02	375.00	Distributors License
110 (Wholesale Beer)	312131.00	275.00	Distributors License
110 (Wholesale Wine)	312132.01	275.00	Distributors License

Schedule "9" – Peddlers These licenses must be obtained at city hall.

Daily Rate issued for single day sales activity \$ 20.00

Weekly Rate issued for week long sales activity \$ 50.00

Must provide written permission from property owner/lessee to sale. Must provide copy of driver license for each sales person at City Hall before each day of sales. Application 10 days prior to sale. Call City Hall for other restrictions and regulations under this code. (Hours, etc....)

Schedule "10" – Telephones and Telecommunications

\$100.00 cellular, resellers of service and other wireless, paging

Section 11-51-128

License for telephone companies conducting local telephone business that is providing communication from points in the City of Springville – State Code 11-51-128

In municipalities having a population of more than 2,000 and not exceeding 3,000, exchange license, \$105.00, long distance license, \$27.00.

Schedule "11" – Special Events Licenses

Outside Exhibits/Shows \$150.00 plus Issuance fee

Schedule "12" – 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 "13" – Billiard and/or Pool tables

See City Ordinance 2001-13

An application for renewal of an amusement center license shall be accompanied by a renewal fee of seven hundred and fifty dollars (\$750), no part of which shall be refundable.

The license fee for each mechanical amusement device shall be fifty dollars (\$50) per year.

Definitions:

- A. Amusement center, game room and arcade (hereinafter referred to as “Amusement Center”) means:
1. Any place of business where the gross receipts from mechanical amusement devices, hereinafter defined, constitutes twenty-five percent (25%) or more of the gross receipts of the business; or
 2. Any place of business which advertises as an amusement center, game room, arcade, or similar type business where mechanical amusement devices are available to the public for use or operation.
 3. Any place of business which has less than 10,000 square feet of floor space available to the general public for use and has more than one (1) mechanical amusement device available to the public for use or operation.
- B. Mechanical amusement device means an instrument, machine, or contrivance which may be operated or set in motion upon the insertion of a coin, bill, slug, token, plat, disc, money, or any other insertion device, which may be operated by the public for use as a game, entertainment, or amusement, of any kind or description whatsoever and which may reward a player with non-cash merchandise, prizes, toys, gifts, certificates or novelties of any value whatsoever.
1. Specifically excluded from the provisions of this ordinance are devices referred to as crane game machines or devices.

Schedule "14" – 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 "15" – Banks/Savings & Loans

State Ordinance 11-51-130	
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-See Qualifications in Section 21 Below

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

Section 21. 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 "17" – Fireworks

\$500.00

Do not issue license until location approved by Building Inspector and Fire Inspector for safety and proper zoning * Only after state approval must apply 30 to 45 days in advance prior to issuing license.

Schedule "18" – Fruit and Produce Stands

Selling from stand or pickup truck (Off right-of-way)

Business must have written permission from property owner.

Selling fruit and produce not home grown.	\$ 100.00
Selling fruit and produce home grown.	No license required

Schedule "19" – Wells/Drilling Operations - Blasting

Drilling operations for wells (oil, water, boring & digging must see Public Works Director before issuing license.

Schedule "20" – Home Occupation

Home occupation with no pedestrian traffic:

Art, Crafts, Framing	\$ 100.00
Avon, Mary Kay, Tupperware	\$ 100.00

Schedule "21" – Insurance Companies

Flat \$10.00 plus % for Life or Surety bonds within the City limits plus:

4% Automobile	- of gross premiums collected within the preceding year
4% Fire Marine Storm and Theft	- of gross premiums collected within the preceding year
1% Life	- of gross premiums collected within the preceding year
1% Health, Accident, Etc.	- of gross premiums collected within the preceding year

Due January 1 and delinquent March 1

Schedule "22" – Circus/Carnival

\$150.00 plus Issuance Fee

Must be approved by Mayor and Council. Must be applied for 30 days prior to actual date of event.

Schedule "23" – Non Profit Organizations

No charge