



# Town of St. Florian (9478) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the Town of St. Florian

All businesses operating in the city limits or police jurisdiction of the Town of St. Florian 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](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://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](mailto: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 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

### To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- 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](http://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 1<sup>st</sup>) 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](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto: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	Additional Details	For Calculation Information See Schedule
721191	00	Accommodations: Bed And Breakfast Inns & Services		E
721110	00	Accommodations: Hotels, Motels And Similar Facilities		D
721214	00	Accommodations: RV Parks, Travel Parks, Campgrounds		E
721310	00	Accommodations: Rooming/Boarding Houses		E
541211	00	Accountants/CPAs	Individual and/or Firm <b>Must Provide Board Certification: Public Accountancy Board</b>	D
561499	00	Administrative Services	Answering, employment, office, travel	E
541810	00	Advertising		B
115199	00	Agriculture Support	Cotton Gins, Farm Management, post-harvest activities	E
481111	00	Air Transportation	Airline tickets, shipping, freight, charter services	E
561499	01	Alarm And Security Systems	<b>Must provide Alabama Election Security Board of Licensure Permit</b>	E
		<b>Alcohol</b>	<b>Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.</b>	
312001	00	Alcohol—Beer On/Off Premise	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$75.00
312002	00	Alcohol—Beer Off Premise Only	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$50.00
312003	00	Alcohol—Club Retail Liquor Class I	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$1500.00
312004	00	Alcohol—Club Retail Liquor Class II	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$2000.00
312005	00	Alcohol—Lounge Retail Liquor License	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$2000.00
312006	00	Alcohol—Retail Liquor for off-premise consumption	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$2000.00
312007	00	Alcohol—Restaurant Retail Liquor License	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$1,500.00
312008	00	Alcohol—Retail table wine	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$75.00
312009	00	Alcohol—Special Event Liquor License On Premise Consumption Under 30 Days	Town Council Approval Required	\$250.00
312010	00	Alcohol—Special Event Liquor License On Premise Consumption Over 30 Days	Town Council Approval Required	\$350.00
312011	00	Alcohol—Special Events Retail License	Town Council Approval Required	\$275.00
312012	00	Alcohol-Beer Wholesale License	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$275.00
312013	00	Alcohol-Wine Wholesale License	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$275.00

Internal no.		Classification/Business Description including Certification information	Additional Details	For Calculation Information See Schedule
312014	00	Alcohol-Beer and Wine Wholesale License	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$375.00
312015	00	Alcohol-Warehouse License	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$500.00
312016	00	Alcohol-Manufacturer License	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$350.00
312017	00	Alcohol—Importer License	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$350.00
312018	00	Alcohol-Wholesale Liquor License	Bond of \$10,000.00 is required for each location transacting business. ABC Board Certification Required.	\$750.00
621910	00	Ambulance	No license shall be issued for the operation of this service until consent to use streets, avenues and alleys of the Town has been granted by the governing body.	A
713110	00	Amusement And Theme Park		B
713999	00	Amusement-Miscellaneous		E
115210	00	Animal Production Support Activities		E
453310	00	Antique Shops And Dealers		F
713120	00	Arcade		G
541310	00	Architect	Individual and/or Firm <b>Must Provide Board Certification: Architects Registration Board</b>	D
711130	00	Arts-Musical Groups & Artists	Dance, musical, tracks, teams, promoters, agents	D
711310	00	Arts-Promoter Of Events		E
711399	00	Arts And Sports	Special Events (Requires Council Approval)	X
453998	00	Auctions-General Merchandise		F
425120	00	Auctions-Auto		CC
541110	00	Attorneys/Lawyers	Individual and/or Firm <b>Must Provide Board Certification: Alabama State Bar</b>	G
812990	00	Bail Bonding		E
722110	00	Baked Goods And Doughnut Shop	<b>Must Provide Board Certification: Department of Health</b>	F
522119	00	Bank-Branch Or ATM		I
522110	00	Bank-Main Office		I
812111	00	Barber Shop	<b>Must Provide Board Certification: AL Board of Cosmetology &amp; Barbers</b>	C
713990	00	Billiard Parlors		G
812112	00	Beauty Shop-Salon	<b>Must Provide Board Certification: AL Board of Cosmetology &amp; Barbers</b>	C
713950	00	Bowling Center		E
515210	00	Cable And Subscription Programming		D

Internal no.		Classification/Business Description including Certification information	Additional Details	For Calculation Information See Schedule
561740	00	Carpet And Upholstery Cleaning		E
811192	00	Carwash & Detailing Services		D
517212	00	Cellular And Wireless Communications		D
722320	00	Caterers	Mobile food services <b>Must Provide Board Certification: Department of Health</b>	E
624410	00	Child And Day Care Centers	<b>Must provide state and health department permits and licenses prior to issuance</b>	G
621310	00	Chiropractor	Individual and/or Firm <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	G
541511	00	Computer Programmers	Individual and/or Firm	E
522291	00	Consumer Lending		D
238110	00	Contractors-Concrete Foundation And Structure		E
238310	00	Drywall And Insulation Contractors		E
238210	00	Electrical Contractors	<b>Must Provide Board Certification: Electrical Contractors Board</b>	E
238910	00	Excavation And Site Development Contractors		D
238330	00	Flooring Contractors		E
238130	00	Framing Contractors		E
236220	00	General Contractors	<b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	E
238150	00	Glass And Glazing Contractors		E
237990	00	Contractors-Heavy Construction, Highway, Bridges, Streets	<b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	D
237110	01	Irrigation Contractors		E
238140	00	Masonry Contractors		E
236116	00	New Multifamily Housing Construction	<b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	E
236115	00	New Single Family Housing Construction	<b>Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board</b>	E
237120	00	Oil And Gas Pipeline Construction Contractors		D
238999	00	Other Specialty Trade Contractors		E
238320	00	Painting And Wall Covering Contractors		E
237390	00	Paving And Sealing Contractors		E
238220	00	Plumbing Contractors	<b>Must Provide Board Certification: Plumbers &amp; Gas Fitters Examining Board</b>	E
238220	01	Heating & Air, HVACs, Gas Fitter Contractors	<b>Must Provide Board Certification: Heating &amp; Air Conditioning &amp; Refrigeration Contractors Board</b>	E
237130	00	Power And Communication Line Construction Contractors		D



Internal no.		Classification/Business Description including Certification information	Additional Details	For Calculation Information See Schedule
238160	00	Roofing Contractors		E
236220	01	Sandblasting Contactors		E
238170	00	Siding Contractors		E
238120	00	Steel And Precast Concrete Contractors		E
237110	00	Water And Sewer Line Construction Contractors		D
492110	00	Couriers	Local Delivery Services, Local messengers	E
522390	00	Credit Services	Companies and activities related to credit and mediation	E
999111	00	Delivery		N
339116	00	Dental Laboratory		D
621210	00	Dentist	Individual and/or Firm <b>Must Provide Board Certification: Board of Dental Examiners of AL</b>	G
812191	00	Diet And Weight Reduction		E
812320	00	Dry-cleaning And Laundry Services		E
611699	00	Educational Services For Profit	Elementary, Secondary, Colleges, Technical, Sports, Services, Business	E
541330	00	Engineer	<b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	G
561710	00	Exterminating And Pest Control	<b>Must Provide Board Certification: Department of Agriculture and Industries</b>	E
441239	00	Farm Equipment Dealer		F
453998	01	Fireworks Stand	Applicant must be age 18 years of age or older. During operating hours there must be at least one person present age 18 years of age or older present. The Town Clerk shall not issue a business license until the applicant has presented a <b>Certificate from the Alabama Fire Marshalls Office</b> giving approval of operation for the stand.	G
713940	00	Fitness And Sports Center		E
453310	02	Flea Market		O
113110	00	Forestry	Logging, forestry, timber management	E
812210	00	Funeral Homes	<b>Must Provide Board Certification: Board of Funeral Services</b>	D
999999	00	General Category--Unclassified		P
713910	00	Golf Course/Country Club		B
541430	00	Graphic Design Services		E
111411	00	Greenhouse, Nursery		E
621491	00	HMO	Medical Centers and Services	S
621610	00	Home Health Care Services		E

Internal no.		Classification/Business Description including Certification information	Additional Details	For Calculation Information See Schedule
622110	00	Hospitals	Surgical, Substance Abuse, Psychiatric, General Care, Specialty	S
519190	00	Information Services	Providing, Storing, Processing, Access to Information	E
524126	00	Insurance Company-Casualty, Fire/Marine	11-51-120/123	Q
524128	00	Insurance Company-Health, Allied And All Other Premiums	11-51-120/123	Q
524210	00	Insurance Agency And Brokerages		G
516110	00	Internet Publishing & Broadcasting		E
523999	00	Investment Activities-Financial		D
561720	00	Janitorial Service		E
561730	00	Landscaping/Lawn Service & Tree Trimming		E
812310	00	Laundromat (Coin Operated)		R
485320	00	Limousine Service		E
561622	00	Locksmith		E
332710	00	Machine Shops And Welding		E
551990	00	Management Companies	Offices, Enterprises, Regional, Corporate	E
315999	00	Manufacturing-Apparel	Women, men, children, hosiery, lingerie outerwear, accessories	M
335211	00	Manufacturing-Appliance	Small appliances, lighting, electrical, battery, freezer	M
335228	00	Major Appliance Manufacturing		M
312199	00	Manufacturing-Beverage	All types of soft drinks, bottled water, ice	M
337110	00	Manufacturing-Cabinet And Countertop		M
327310	00	Manufacturing-Cement		M
325998	00	Manufacturing-Chemical	Of Fertilizer, wood, pesticide, paint, soap and resin	M
334419	00	Manufacturing-Computer, Electronic		M
311991	00	Manufacturing-Food	Meat, seafood, grain, fruit, dairy, animal, poultry processing	M
337129	00	Manufacturing-Furniture		M
316999	00	Manufacturing-Leather And Allied Products	Shoes, luggage, handbag, related products, footwear	M
333999	00	Manufacturing-Machinery	Office machinery, industrial, engines, farm, HVAC	M
332999	00	Manufacturing-Metal Fabrication	Cutlery, structural, ornamental	M
327999	00	Manufacturing-Nonmetallic	Clay, glass, cement, lime, pottery, ceramic, brick, tile	M
335999	00	Manufacturing-Other	All Other Manufacturing	M
322299	00	Manufacturing-Paper	Pulp, paper, and converted products, stationary, tubes, cores	M

Internal no.		Classification/Business Description including Certification information	Additional Details	For Calculation Information See Schedule
324199	00	Manufacturing-Petroleum & Coal	Asphalt, grease, roofing and paving products	M
326299	00	Manufacturing-Plastic & Rubber	Tires, pipe, hoses, belts, bottles, sheet, wrap, film	M
Code		<b>2002 NAICS Titles/Business License Code</b>	<b>Additional Details:</b>	<b>Schedule</b>
313112	00	Manufacturing-Textile	Fabric, yarn, carpet, canvas, rope, twine, fabric mills	M
336112	00	Manufacturing-Transportation	Mfg. auto, truck, trailer, motor home, boat, ship, motorcycles	M
321999	00	Manufacturing-Wood	Sawmills, wood, preservation, veneer, trusses, millwork	M
531130	00	Mini Warehouse And Self Storage		E
212299	00	Mining	All related mining activities	M
484230	00	Mobile Home Towing Service		E
512131	00	Motion Pictures	Theatres, videos, recording, drive-ins, sound studios	B
484210	00	Moving Company		E
712110	00	Museum	Museums and historical sites, zoos, parks, botanical gardens	D
812113	00	Nail Salon		E
511110	00	Newspaper Publisher		D
454399	00	Newspaper Stands Gross Less Than \$1,000		H
454399	01	Newspaper Stands Gross Less Than \$5,000		H
454399	02	Newspaper Stands Gross Over \$5,000		H
623110	00	Nursing Care	Residential care facility, assisted living	Y
623312	00	Nursing Home	Care for elderly and continuing care facilities	Y
621320	00	Optometrist	Individual and/or Firm <b>Must Provide Board Certification: Optometry Board</b>	G
621498	00	Outpatient Care Centers		S
485999	00	Passenger Transportation: All Other		D
485113	00	Passenger Transportation: Charter And Other Vehicle Transit Services		D
522298	00	Pawn Shop	Title pawn or merchandise	G
454999	00	Peddler Or Rolling Store—Daily		V
454999	01	Peddler Or Rolling Store—Weekly		V
454999	02	Peddler Or Rolling Store—Monthly		V
454999	03	Peddler Or Rolling Store--Annually		V
812910	00	Pet Care Services		E
541921	00	Photographer	Studios, portraits, commercial, services	E

Internal no.		Classification/Business Description including Certification information	Additional Details	For Calculation Information See Schedule
621340	00	Physical, Occupational, Or Speech Therapists		E
621111	00	Physician	Individual and/or Firm <b>Must Provide Board Certification: Medical Examiners Board</b>	G
561431	00	Postal/Mailing Service		F
323119	00	Printing	Screen, quick, digital, books, lithographic	F
541990	00	Professional Services (Other)		G
515112	00	Radio And Television Stations		D
482110	00	Rail Transportation		O
531210	00	Real Estate	Offices, agents, brokers, management, appraisers	E
532299	00	Rental And Leasing: Other		G
532120	00	Rental And Leasing: Tangible Property	Auto, Truck, trailer, RV, all tangible property	D
532220	00	Rental And Leasing: Formal Wear And Costumes		E
532291	00	Rental And Leasing: Home Health Equipment		E
532230	00	Rental And Leasing: Movie And Video Rental		E
531110	00	Rental And Leasing: Residential Buildings, Etc.	Residential Buildings, Dwellings, Apartments Mobile Home Parks, Mobile Home Space(s)	Z
531199	00	Rental And Leasing: Spaces, Booths At Flea Markets		AA
811412	00	Repairs And Maintenance: Appliances	All appliances, home and garden equipment	E
811229	00	Repairs And Maintenance: Electronics	All Electronic Equipment	E
811499	00	Repairs And Maintenance: Other	All Other Manufacturing	F
811119	00	Repairs And Maintenance: Vehicular	General auto repair, body shop	E
811191	00	Repairs And Maintenance: Oil Change And Lube	Oil Change and Lube	E
811420	00	Repairs And Maintenance: Upholstery And Furniture Repair	Upholstery and Furniture Repair	E
722499	00	Restaurant	<b>Must Provide Board Certification: Department of Health</b>	F
448130	00	Retail-Clothing And Accessories		F
445120	00	Retail-Convenience Stores		F
443112	00	Retail-Electronic & Appliances	Household, radio, television and computers	F
445110	00	Retail-Food And Beverage Stores		F
446191	00	Retail-Food And Health Supplements		F
445230	00	Retail-Fruit And Vegetable Market		E
442110	00	Retail-Furniture	Furniture, home furnishings, stores, floor coverings, window	F
447110	00	Retail-Gasoline	Selling Gasoline	BB

Internal no.		Classification/Business Description including Certification information	Additional Details	For Calculation Information See Schedule
445299	00	Retail-General Merchandise Store	Department, warehouse clubs, superstores	F
453220	00	Retail-Gift, Novelty, Souvenir		F
444130	00	Retail-Hardware Stores		F
444110	00	Retail-Home Improvement Center		F
448310	00	Retail-Jewelry Store		F
441199	00	Retail-Motor Vehicles	New or Used Automobiles, Motorcycles, ATVs, Moped, Motorbikes, Motor Scooter	D
441310	00	Retail-Motor Vehicle Parts	Parts and Accessories, New or Used	F
454210	00	Retail-Non-Store	Vending machine operators, direct selling, mail order	F
453210	00	Retail-Office Supplies, Stationary		F
453999	00	Retail-Other		F
446110	00	Retail-Pharmacies And Drug Stores		F
451110	00	Retail-Sporting Goods And Hobbies		F
453991	00	Retail-Tobacco Store		F
522129	00	Savings And Loan Branch/ATM		I
522120	00	Savings And Loan Main		I
522399	00	Securities, Commodity	Brokerage, portfolios, investment, and other finance	D
517410	00	Satellite Dealer		E
562991	00	Septic Tanks And Related Services		E
451130	00	Sewing, Needlework, Piece Goods		F
999333	00	Small Vendor	Less than \$7,500.00 per year	U
624110	00	Social Assistance For Profit	Shelters, vocational, child care, abuse, emergency	E
562111	00	Solid Waste Collection		G
611620	00	Sports And Recreation Instruction	Comps or Schools	E
541360	00	Surveyor	Individual and/or Firm <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	G
812199	00	Tanning Salons & Other Personal Services		E
812198	00	Tattoo Parlor		G
485310	00	Taxi Cabs		E
541213	00	Tax Preparation		E
517310	00	Telecommunication: Local	Telephone local per 11-51-128	J

Internal no.		Classification/Business Description including Certification information	Additional Details	For Calculation Information See Schedule
517319	00	Telecommunication: Long Distance	Telephone long distance 11-51-128	J
517329	00	Telecommunications: Wireless	Cellular and other wireless, paging	E
517339	00	Telecommunications: Resellers Of Service		E
611519	00	Truck Driving Schools		G
811111	00	Truck Repair Shops		P
484110	00	Truck Transportation: Other	Local, long-distance, freight, moving and storage	D
484230	01	Truck Transportation: Terminal	Terminal-State regulated 37-3-33	W
453310	01	Used Merchandise Stores	Books, miscellaneous, consignment	F
221122	00	Utilities: Electric	Electric Power or light company	L
221210	00	Utilities: Gas	Natural Gas Company	L
221199	00	Utilities: Other	Water, Sewage and Other Systems	L
454210	01	Vending-Number Of Machines Gross Less Than \$1,000		H
454210	02	Vending-Number Of Machines Gross Less Than \$5,000		H
454210	03	Vending-Number Of Machines Gross Over \$5,000		H
541940	00	Veterinarian	Individual and/or Firm <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	G
493110	00	Warehouse And Storage	Household, refrigerated, special	S
562998	00	Waste Management	Sewer, storm basin, tank cleaning services	D
422299	00	Wholesale Trade: Construction Materials	Brick, Stone and Related Construction Materials	D
421099	00	Wholesale Trade: Durable	Durable, vehicle, machinery, equipment, furniture	D
422099	00	Wholesale Trade: Gasoline Distributor		D
422199	00	Wholesale Trade: Non-Durable	Non-durable, paper, apparel, grocery, beverages, dairy	D
422999	00	Wholesale Trade: Tobacco Products	Tobacco Products	D
999222	00	Wrecker Company/Service		G

# Calculation Information

## Schedule A:

First Ambulance	\$100.00
Each additional	\$25.00 each

In addition, no person, firm or corporation shall operate in the Town of St. Florian an ambulance which carries passengers unless passengers in each public vehicle are protected by a public liability policy issued by a solvent incorporated insurance company authorized to write automobile liability insurance in the State of Alabama, subject to the following limits: For all damages arising out of a bodily injury to one person: \$500,000.00; and subject to that limit for each person the total liability on account to one accident shall be limited to \$1,000,000.00. It is not required that such coverage shall apply to the assureds' employee or employees which engage in operating or being carried in any of the assureds' vehicles by other employee or employees of the assured, who are injured while engaged at the time of such injury in performing any duties for the assured in connection with trade, business or occupation of the assured. \$200,000.00 for all property damage in any one accident except property of assured, or property in the custody of assured for which assured is legally responsible. Said policy shall include an endorsement to the effect that said policy shall not be canceled without notice of cancellation being given to the Town Clerk of St. Florian, Alabama at least five days prior to the date of cancellation. The Town Clerk shall not issue any ambulance service license under this Ordinance, unless the applicant shall exhibit an issuance policy as hereby specified and listing the Town of St. Florian, Alabama, as a certificate holder and a record shall be made of such policies.

## Schedule B:

If gross receipts are:

More Than	but	Less Than	License Fee
\$0.00		\$74,999.99	\$100.00
\$75,000.00		\$149,999.99	\$150.00
\$150,000.00		\$249,999.99	\$150.00 + \$1.00 per M in excess of \$150,000.00
\$250,000.00		\$499,999.99	\$250.00 + \$0.90 per M in excess of \$250,000.00
\$500,000 and up			\$475.00 + \$0.80 per M in excess of \$500,000.00

## Schedule C:

One Chair	\$25.00
Each Additional Chair	\$15.00 each

## Schedule D:

If gross receipts are:

More Than	but	Less Than	License Fee
\$0.00		\$49,999.99	\$50.00
\$50,000.00		\$99,999.99	\$100.00
\$100,000.00		\$199,999.99	\$150.00 + \$1.50 per M in excess of \$100,000.00
\$200,000.00		\$299,999.99	\$325.00 + \$1.25 per M in excess of \$200,000.00
\$300,000.00		\$399,999.99	\$450.00 + \$1.20 per M in excess of \$300,000.00
\$400,000.00		\$499,999.99	\$570.00 + \$1.15 per M in excess of \$400,000.00
\$500,000.00		\$599,999.99	\$685.00 + \$1.10 per M in excess of \$500,000.00
\$600,000.00		\$699,999.99	\$795.00 + \$1.05 per M in excess of \$600,000.00
\$700,000.00		\$799,999.99	\$900.00 + \$1.00 per M in excess of \$700,000.00
\$800,000.00		\$899,999.99	\$1000.00 + \$0.95 per M in excess of \$800,000.00
\$900,000.00		\$999,999.99	\$1095.00 + \$0.90 per M in excess of \$900,000.00
\$1,000,000 and up			\$1185.00 + \$0.75 per M in excess of \$1,000,000.00

## Schedule E:

If gross receipts are:

More Than	but	Less Than	License Fee
\$0.00		\$19,999.99	\$25.00
\$20,000.00		\$149,999.99	\$50.00
\$150,000.00		\$249,999.99	\$50.00 + \$0.50 per M in excess of \$150,000.00
\$250,000.00		\$499,999.99	\$100.00 + \$0.45 per M in excess of \$250,000.00
\$500,000.00		\$749,999.99	\$212.50 + \$0.40 per M in excess of \$500,000.00
\$750,000.00		\$999,999.99	\$312.50 + \$0.35 per M in excess of \$750,000.00
\$1,000,000.00		\$1,499,999.99	\$400.00 + \$0.30 per M in excess of \$1,000,000.00
\$1,500,000 and up			\$575.00 + \$0.25 per M in excess of \$1,500,000.00

## Schedule F:

If gross receipts are:

More Than	but	Less Than	License Fee
\$0.00		\$24,999.99	\$25.00
\$25,000.00		\$49,999.99	\$50.00
\$50,000.00		\$74,999.99	\$75.00
\$75,000.00		\$99,999.99	\$100.00
\$100,000 and up			\$100.00 + \$0.25 per M in excess of \$100,000.00

## Schedule G:

If gross receipts are:

More Than	but	Less Than	License Fee
\$0.00		\$99,999.99	\$100.00
\$100,000.00		\$199,999.99	\$250.00 + \$1.00 per M in excess of \$100,000.00
\$200,000.00		\$499,999.99	\$400.00 + \$0.75 per M in excess of \$200,000.00
\$500,000 and up			\$700.00

## Schedule H - Vending Machines:

Vending machine shall mean any type of machine that dispenses any merchandise or product.

If gross receipts are:

More Than	but	Less Than	License Fee
\$0.00		\$1,000.00	\$10.00 per machine
\$1,000.00		\$5,000.00	\$20.00 per machine
Over \$5,000.00			\$25.00 per machine

A list of machine locations must be submitted with license fee.



## Schedule I:

Based on Code of Alabama Sections §11-51-130 and §11-51-131.

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Saving & Loan ATM Location	\$10.00
Saving & Loan Branch Location	\$10.00
Saving & Loan Main Office Facility	\$125.00

## Schedule J:

Based on Code of Alabama Section §11-51-128.

Local Exchange	\$15.00
Long Distance	\$8.00

## Schedule K:

Based on Code of Alabama Section §11-51-124.

Railroad	\$15.00
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## Schedule L:

Based on Code of Alabama Section §11-51-129.

Utilities	3% of Gross Receipts
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## Schedule M:

If gross receipts are:

More Than	but	Less Than	License Fee
\$0.00		\$24,999.99	\$25.00
\$25,000.00		\$49,999.99	\$50.00
\$50,000.00		\$74,999.99	\$75.00
\$75,000.00		\$99,999.99	\$100.00
\$100,000.00		\$199,999.99	\$150.00
\$200,000.00		\$499,999.99	\$250.00
\$500,000.00		\$999,999.99	\$500.00
\$1,000,000.00		\$1,999,999.99	\$750.00
\$2,000,000.00		\$2,999,999.99	\$1,000.00
\$3,000,000.00		\$4,999,999.99	\$1,250.00
\$5,000,000.00		\$6,999,999.99	\$1,500.00
\$7,000,000.00		\$9,999,999.99	\$2,000.00
\$10,000,000.00 and up			\$3,000.00

## Schedule N - Delivery License In City Limits (Continued on next page)

If gross receipts are:

More Than	but	Less Than	License Fee
\$0.00		\$24,999.99	\$25.00
\$25,000.00		\$49,999.99	\$50.00
\$50,000.00		\$74,999.99	\$75.00
\$75,000.00 and up			\$100.00

## **Schedule "N"- 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 O:

\$500.00

## Schedule P:

If gross receipts are:

More Than	but	Less Than	License Fee
\$0.00		\$24,999.99	\$25.00
\$25,000.00		\$49,999.99	\$50.00
\$50,000.00		\$74,999.99	\$75.00
\$75,000.00		\$99,999.99	\$100.00
\$100,000.00		\$199,999.99	\$200.00
\$200,000.00		\$499,999.99	\$500.00
\$500,000.00		\$999,999.99	\$1,000.00
\$1,000,000.00		\$1,999,999.99	\$2,000.00
\$2,000,000.00		\$2,999,999.99	\$3,000.00
\$3,000,000.00		\$4,999,999.99	\$4,000.00
\$5,000,000.00		\$6,999,999.99	\$5,000.00
\$7,000,000.00		\$9,999,999.99	\$6,000.00
\$10,000,000.00 and up			\$6,000.00 + \$2.00 per M in excess of \$10,000,000.00

## Schedule Q - Insurance:

Based on Code of Alabama Section §11-51-120 and §11-51-121

## Schedule R:

Up to 10 machines	\$50.00
Each additional machine	\$5.00 each

## Schedule S:

From zero	to	5,000 Square Feet	\$100.00
From 5,001	to	10,000 Square Feet	\$200.00
From 10,001	to	20,000 Square Feet	\$300.00
From 20,001	to	30,000 Square Feet	\$400.00
From 30,001	to	40,000 Square Feet	\$500.00
From 40,001	to	50,000 Square Feet	\$600.00
From 50,001	to	60,000 Square Feet	\$700.00
From 60,001	to	70,000 Square Feet	\$800.00
From 70,001	to	80,000 Square Feet	\$900.00
From 80,001	to	90,000 Square Feet	\$1,000.00
From 90,001	up		\$1,000.00 plus \$0.01 per square foot over 90,001

## Schedule T:

\$100.00 per day

## Schedule U – Small Vendor License:

\$25.00

## Schedule V:

Daily Rate	issued for single day sales activity	\$100.00
Weekly Rate	issued for week-long sales activity	\$600.00
Monthly Rate	issued for month-long sales activity	\$2,000.00
Yearly Rate	issued for annual sales activity	\$15,000.00

## Schedule W:

Based on Code of Alabama Section §37-3-33                      \$25.00

## Schedule X:

Event and rate schedule must be approved in advance by Town Council.

## Schedule Y:

First Bed	\$100.00
Each additional bed	\$10.00 each

## Schedule Z:

First 2 units	\$100.00
Each additional unit	\$20.00 each

## Schedule AA:

First space or booth        \$15.00 each  
Must be purchased by owner or leaser of property for total number of available spaces or booths.

## Schedule BB:

First pump	\$20.00
Each additional pump	\$10.00 each

## Schedule CC:

\$100.00