

2008 STEELE BUSINESS LICENSE FEE SCHEDULE

*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

NAICS CODE	Description	Classification
96130.00	UTILITY COMPANIES	Utility
236220.00	BUILDING CONTRACTOR, COMMERCIAL, BUILDING	Contractors Group A
236221.00	HOMEOWNER SELF	Contractors Group A
236222.00	CONTRACTORS	Contractors Group A
238130.00	CABINET MAKER, CARPENTRY	Contractors Group B
238140.00	BRICK LAYERS, MASONRY, STONE CONTRACTOR	Contractors Group B
238160.00	ROOFERS	Contractors Group B
238161.00	SIDING	Contractors Group B
238210.00	ELECTRICIANS, ELECTRICAL CONTRACTORS	Contractors Group B
238220.00	AIR CONDITIONING (INSTALLATION AND REPAIR)	Contractors Group B
238221.00	PLUMBERS, STEAM FITTERS	Contractors Group B
238310.00	INSULATION	Contractors Group B
238311.00	SHEET ROCK INSTALLATION	Contractors Group B
238320.00	PAINTERS	Contractors Group B
238330.00	FLOOR REFINISHING	Contractors Group B
238910.00	EXCAVATORS, SIGHT DEVELOPMENT	Contractors Group B
238911.00	SEPTIC TANKS	Contractors Group B
238990.00	PAVING CONTRACTORS	Contractors Group B
238991.00	SUBCONTRACTORS	Contractors Group B
238992.00	SERVICE	Contractors Group B
238993.00	TREE SURGEONS	Contractors Group B
312121.00	BEER - ON/OFF-PREMISES RETAIL	Beer - Retail
312122.00	BEER - OFF-PREMISES RETAIL	Beer - Retail
312131.00	WINE - OFF-PREMISES RETAIL	Wine - Retail
312132.00	BEER - WHOLESALER'S	Beer - Wholesale
312133.00	BEER - WINE WHOLESALER'S	Beer/Wine Wholesaler
312134.00	WINE- WHOLESALER'S	Wine - Wholesaler
312141.00	ALCOHOLIC BEVERAGES - LIQUOR CLASS I MUST ALSO PURCHASE 312121, 312131	Alcoholic Beverages
312142.00	ALCOHOLIC BEVERAGES - LIQUOR CLASS II MUST ALSO PURCHASE 312121, 312131	Alcoholic Beverages
312199.00	BEER - MANUFACTURER'S	Beer - Manufacturer
323110.00	JOB PRINTING	Merchants - Retail
332997.00	WELDING SHOPS	Merchants - Retail
332998.00	MACHINE SHOPS	Manufacturers
332999.00	FABRICATING	Manufacturers
337125.00	CABINET MANUFACTURER	Manufacturers
339999.00	MANUFACTURERS, PROCESSORS, FABRICATORS	Manufacturers
424990.00	MERCHANTS - WHOLESALE	Merchants - Wholesale
441110.00	AUTOMOBILE DEALERS	Merchants - Retail
441310.00	AUTOMOBILE ACCESSORIES, PARTS	Merchants - Retail
441311.00	TRAILER SALES	Merchants - Retail
442110.00	FURNITURE STORES	Merchants - Retail
443112.00	ELECTRICAL APPLIANCE STORES - SALES, REPAIR	Merchants - Retail

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445120.00	FOOD AND BEVERAGE STORES	Merchants - Retail
445121.00	GROCERS	Merchants - Retail
445122.00	ICE CREAM - RETAIL	Merchants - Retail
446110.00	DRUGSTORES	Merchants - Retail
447110.00	GASOLINE - RETAIL	Merchants - Retail
448130.00	DRESS SHOPS	Merchants - Retail
451110.00	BOOK STORES	Merchants - Retail
452990.00	DEPARTMENT STORES, SUPERCENTER	Merchants - Retail
452991.00	GENERAL MERCHANDISE	Merchants - Retail
452992.00	MERCHANTS - RETAIL	Merchants - Retail
452993.00	SCHOOLS, PRIVATE CLASSES, FITNESS CENTERS	Merchants - Retail
453212.00	FLEA MARKETS	Merchants - Retail
453220.00	FIREWORKS – DISTRIBUTOR	Merchants - Retail
453221.00	FIREWORKS – RETAILER	Merchants - Retail
453222.00	FLORISTS	Merchants - Retail
453223.00	MOBILE HOME SALES	Merchants - Retail
453224.00	MISCELLANEOUS	Merchants - Retail
453225.00	TOBACCO - RETAIL	Merchants - Retail
454210.00	VENDING MACHINES, NON STORE RETAILER, NEWSTAND	Merchants - Retail
454391.00	PEDDLERS	Merchants - Retail
484110.00	HAULING	Delivery
484111.00	MOTOR CARRIERS	Motor Carriers
485320.00	TAXICABS	Merchants - Retail
488410.00	WRECKERS, TOWING	Merchants - Retail
492110.00	DELIVERY	Delivery
493110.00	WAREHOUSES	Warehouses
511110.00	NEWSPAPERS - PUBLISHERS	Professional Group C
517120.00	TELEPHONE COMPANIES - LOCAL	Telephone Companies
517120.01	TELEPHONE COMPANIES - LONG DISTANCE	Telephone Companies
522110.00	BANKS, SAVINGS AND LOAN	Banks, Savings & Loan
522298.00	PAWN BROKERS	Professional Group B
523999.00	BROKERS - STOCKS, BONDS, ETC.	Professional Group B
524126.00	INSURANCE - FIRE AND MARINE	Insurance
524128.00	INSURANCE - OTHER	Insurance
524210.00	CONSULTANTS, AGENTS	Professional Group C
524210.01	INSURANCE BROKERS, AGENTS	Professional Group C
525990.00	FINANCE AGENCIES, TRUSTS, FUNDS	Finance
531210.00	DEALERS - REAL ESTATE OFFICES, BROKERS	Professional Group B
531211.00	REAL ESTATE AGENTS	Professional Group C
532310.00	RENTAL	Merchants - Retail
541010.00	GROUP A PROFESSIONALS	Professional Group A
541020.00	GROUP B PROFESSIONALS	Professional Group B
541030.00	GROUP C PROFESSIONALS	Professional Group C
541110.00	ATTORNEYS	Professional Group A
541111.00	DOCTORS	Professional Group A

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541210.00	DENTISTS	Professional Group A
541211.00	ACCOUNTANTS	Professional Group B
541212.00	INCOME TAX SERVICE	Professional Group C
541310.00	ARCHITECTS	Professional Group B
541311.00	CHIROPRACTORS	Professional Group A
541330.00	ENGINEERS	Professionals Group B
541350.00	HOME INSPECTION	Professional Group C
541498.00	OPTOMETRISTS	Professional Group A
541810.00	ADVERTISING, BILLBOARDS	Advertising
541921.00	PHOTOGRAPHERS	Professional Group C
541940.00	VETERINARIANS	Professional Group A
541950.00	ARTISTS	Professional Group B
541990.00	ALARMS	Professional Group C
561440.00	COLLECTION AGENCIES	Professional Group B
561611.00	DETECTIVE AGENCIES	Professional Group B
561622.00	LOCKSMITHS	Contractors - Group B
561710.00	EXTERMINATORS	Services
561720.00	JANITORIAL SERVICES, WINDOW CLEANING	Merchants - Retail
561730.00	LANDSCAPE GARDENERS	Contractors Group B
561731.00	LAWN CARE	Lawncare
562119.00	GARBAGE COLLECTION	Merchants - Retail
562212.00	LANDFILL	Contractors Group A
621491.00	MASSAGE THERAPISTS - ESTABLISHMENT	Professional Group A
621492.00	MASSAGE THERAPISTS - MASSEUR/MASSEUSE	Professional Group A
621610.00	HOME HEALTHCARE	Professional Group C
621910.00	AMBULANCES	Motor Carriers
623110.00	DAY NURSERIES	Schools
713110.00	AMUSEMENT	Entertainment
713110.01	DRIVING RANGES, MINI GOLF	Entertainment
721110.00	HOTELS, MOTELS	Merchants - Retail
721110.01	LODGING HOUSES / APARTMENTS	Merchants - Retail
721110.02	MOTELS	Merchants - Retail
721214.00	TRAILER COURTS AND RV PARKS	Merchants - Retail
722110.00	RESTAURANTS	Merchants - Retail
722410.00	ALCOHOLIC BEVERAGES - RESTAURANT RETAIL	Alcoholic Beverages
811117.00	GARAGES - REPAIRS	Merchants - Retail
811118.00	AUTOMOBILE REPAIRS OR PAINT SHOP	Merchants - Retail
811119.00	AUTOMOBILE WASHING	Merchants - Retail
811412.00	APPLIANCES (INSTALLATION AND REPAIR)	Contractors Group B
812198.00	TANNING BEDS	Services
812199.00	BARBER AND BEAUTY SHOP SUPPLIES	Merchants - Wholesale
812199.01	BARBERS	Services
812199.02	BEAUTICIANS	Services
812310.00	LAUNDRIES, LAUNDERETTES	Merchants - Retail
812320.00	CLEANING, PRESSING	Merchants - Retail

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within two hundred fifty (250) feet of any church building or grounds, school building or grounds or residential neighborhood.

2. Wine:

- A. Wine on/off-premises retail license. There is hereby established an annual license fee for a wine on/off-premises retail license within the town limits of the Town of Steele in the amount of \$75.00. This license allows the sale of wine at retail for on-premises and off-premises consumption.
- B. Wine off-premises retail license. There is hereby established an annual license fee for a wine-off premises retail license within the town limits of the Town of Steele in the amount of \$75.00. This license allows the sale of wine at retail for off-premises consumption only.
- C. Wine wholesaler's license. There is hereby established an annual license fee for a wine wholesaler's license within the town limits of the Town of Steele in the amount of \$275.00; plus \$100.00 for each warehouse in addition to the principal.
- D. Wine importer's license. There is hereby established an annual license fee for a wine importer's license within the town limits of the Town of Steele in the amount of \$250.00.
- E. Wine manufacturer's license. There is hereby established an annual license fee for a wine manufacturer's license within the town limits of the Town of Steele in the amount of \$250.00.
- F. [Definition of wine.] Wine, as covered by this subsection, shall have the definition of table wine, or any wine, containing not more than fourteen (14) per cent alcohol by volume.

3. Beer:

- A. Beer on/off-premises retail license. There is hereby an annual license fee for a beer on/off-premises retail license within the town limits of the Town of Steele in the amount of \$75.00. This license allows the sale of beer at retail for on-premises and off-premises consumption.
- B. Beer off-premises retail license. There is hereby established an annual license fee for a beer off-premises retail license within the town limits of the Town of Steele in the amount of \$50.00. This license allows the sale of beer at retail for off-premises consumption only.
- C. Beer wholesaler's license. There is hereby established an annual license within the town limits of the Town of Steele in the amount of \$200.00; plus \$100.00 for each warehouse in addition to the principal warehouse.
- D. Beer importer's license. There is hereby established an annual license fee for a beer importer's license within the town limits of the Town of Steele in the amount of \$250.00.
- E. Beer manufacturer's license. There is hereby established an annual license fee for a beer manufacturer's license within the town limits of the Town of Steele in the amount of \$250.00.
- F. Beer/Wine wholesaler's license. There is hereby established an annual license fee for a beer/wine wholesaler's license within the town limits of the Town of Steele in the amount of \$375.00; plus \$100.00 for each warehouse in addition to the principal warehouse.
- G. [Definition of beer.] The term "beer" as used in this subsection shall be interpreted to mean and include malt or brewed beverages of an alcoholic content not in excess of four (4) per cent by weight and five (5) per cent by volume.
 - (B) No application for wine on/off-premises retail license or beer on/off-premises retail license shall be consented to and approved by the town council where the location desired by the applicant is

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- within two hundred fifty (250) feet of any church building or grounds, school building or grounds, or residential neighborhood.
- (C) All establishments licensed to sell on-and/or off-premises alcohol pursuant to this subsection shall also comply with all requirements and regulations of the ABC Board, the State of Alabama and St. Clair County.
 - (D) All persons, firms, partnerships, corporations, making an initial application for wine or beer licenses shall present said application to the town clerk of the Town of Steele. Upon acceptance of same, the town clerk shall refer the application to the town building and zoning inspector, chief of police and fire chief. These individuals shall investigate the applicant and the proposed location to determine the property of granting the license. If they collectively determine that the applicant is of good character and that the location meets all the requirements of any state or county laws, the applicable building, fire or other safety codes, they shall report their finding to the town clerk who shall forthwith issue the desired license.
 - (E) Any person, firm or corporation, not buying an appropriate license prior to the commencement of business, shall be guilty of a misdemeanor and, if found guilty by a court of competent jurisdiction, shall be fined not less than fifty dollars (\$50.00) nor more than one hundred dollars (\$100.00) or by imprisonment not to exceed one hundred eighty (180) days; and each day that the said license has not been purchased shall be a separate offense.
 - (F) Licenses shall be nontransferable; and each place of business shall require a separate license. License is to be posted in a conspicuous place at or in the place for which the same was issued.

2) Banks and Savings and Loan Associations – Each person, operating a savings and loan association, building and loan association, or bank, other than national banks:

Annually	\$125.00
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(3) Beer – Retail: Section 23.3

(4) Billiard Parlors:

Annually	\$250.00
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(5) Contractors: Each person engaged in business of receiving orders, contracts, or Subcontracts, for erecting, enlarging, or improving, repairing, or servicing any building, structure or appliance or making improvement to land or any other type of construction:

Group A – Prime Contractors: Annually	\$75.00
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Group B – Subcontractors: Annually	\$75.00
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(6) Clubs – Private:

Annually	\$200.00
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- (7) **Delivery** – Each person who unloads, delivers, or distributes of any goods, wares, merchandise or produce up to \$75,000 in gross receipts. Over \$75,000 annual fee plus .09%.

Annually \$100.00

(8) **Entertainment:**

Annually \$100.00

- a. Game Room, for up to four (4) machines or devices \$100.00
Plus for each additional machine or device \$25.00
- b. Each machine or device located in a licensed business other than a game room, up to four (4) machine \$100.00
- c. The same license fees listed above shall apply to companies or individual owners who place game machines or devices at approved locations in the Town of Steele, but it is not the intent of this section to require both the owner and the lesser to obtain a license for the same machine or device.

(9) **Finance:**

Annually \$150.00

(10) **Insurance:**

- a. Fire and Marine insurance, four (4) per cent of its gross premiums, less return premiums received by such company in municipality. (Maximum authorized, Code of Ala. 1975, ss11-51-120)
- b. Domestic life \$10.00 and \$1.00 for each \$100.00 and major fraction thereof of the gross premiums received during the preceding year on policies issued in said year on citizens living in said city.
- c. Each insurance company other than fire and marine that did not do business in the city during the previous year, shall pay a license tax of \$25.00 to the city before beginning business, but said license of \$25.00 shall be adjusted at the end of the year on a basis of \$10.00 and \$1.00 for each \$100.00 and major fraction thereof of the gross premiums less turn premiums received during the preceding year on policies issued during said year to citizens of said city. (Maximum authorized Code of Ala. 1975, ss11-51-121)

(11) **Lounges: Beer Parlors – Section 23.3**

(12) **Manufacturers:** Each person engaged in the business of manufacturing, compounding, producing, fabricating, or processing shall pay a license tax as follows:

Annually \$100.00
Plus .0005 percent of gross sales, or fraction thereof.

(13) **Merchants: Retail** – Each person engaged in the business of selling goods, wares or products to others shall pay a license tax as follows:

Annually \$50.00

Merchants: Wholesale – Each person engaged in the business of selling goods, wares or products to others for resale shall pay a license tax as follows:

Annually \$100.00

(14) **Miscellaneous:** Each person, dealer, association, or other business who shall in any capacity engage in or transact any trade, business, commerce, vocation, or profession for which no other license is specifically required by this Code shall not do business in the town or police jurisdiction until he has secured from the town clerk determination of a fair license for such business activity, and obtained the same.

Annually: \$50.00

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(15) Motor Carriers: For each person engaged in the business of maintaining or operating a motor bus terminal or operating any terminal or station facilities for transportation of passengers, property or express transported by motor carrier or airplane and each person operating any motor carrier which does business in the town or receiving passengers or freight for transportation for hire, between the town and other points in Alabama, license fee shall be as follows:

Annually	\$275.00
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(16) Professionals: Each person engaged in any practice vocation, or calling:

Group A – Annually	\$100.00
Group B – Annually	\$100.00
Group C – Annually	\$100.00

(17) Public Utilities: Each person operating any public utility in the city such as Electric light or power companies which supply electricity for light or power, gas companies, waterworks, except telephone and telegraph companies, railroad, sleeping car companies, and express companies, shall pay to the town a privilege license of three (3) percent of the gross receipts of said utility for the preceding year of business transacted in the city. (Maximum authorized, Code of Ala 1975, ss 11-51-129)

(17.1) Railroads: Each railroad keeping a place of business within the town and engaged in operating a railroad for the transportation of freight or passengers or both to and from points within the state.

Annually	\$100.00
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(Maximum authorized, Code of Ala 1975, ss 11-51-124)

(18) Rental Property: Each person, firm, company or corporation engaged in the business of renting or leasing real property to others within the town shall pay a license tax as follows:

Annually	\$50.00
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(19) Schools: Each person conducting a school, kindergarten, or nursery as a business for profit shall pay a license tax on gross receipts as follows:

Annually	\$50.00
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(20) Services:

Annually	\$50.00
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All services such as barbershops, beauty shops, etc. shall have a license tax for each additional chair in the shop:

Annually, per chair	\$5.00
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(21) Telegraph Companies

Annually	\$37.50
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Maximum authorized, Code of Ala 1975, ss 11-51-127

(22) Telephone Companies – Exchange

Annually	\$210.00
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Maximum authorized, code of Ala 1975, ss 11-51-128

Long Distance Charge

Annually	\$53.00
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(23) Utility Companies - Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975.

An amount equal to three percent of gross receipts of business transacted in the municipality for the previous year.

(24) Warehouses:

By Square Footage

Annually

0 - 5,000 sq. ft.	\$100.00	50,001 – 60,000 sq. ft.	\$700.00
5,001 - 10,000 sq. ft.	\$200.00	60,001 – 70,000 sq. ft.	\$800.00
10,001 – 20,000 sq. ft.	\$300.00	70,001 – 80,000 sq. ft.	\$900.00
20,001 – 30,000 sq. ft.	\$400.00	80,001 – 90,000 sq. ft.	\$1,000.00
30,001 – 40,000 sq. ft.	\$500.00	90,001 – 100,000 sq. ft.	\$1,200.00
40,001 – 50,000 sq. ft.	\$600.00		

FROM 100,001 sq. ft. – up \$1,200 plus \$.005 per square foot over 100,001 sq. ft.

(25) Wine – Retail: See Section 23.2