

## STEVENSON 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.

Sch Num	Sch Cde	Description	FEE OR CLASS
111998	00	<b>Farming and Crop Production</b> - agriculture, crop production, nursery, fruit, growers	60.00
112990	00	<b>Animal Production</b> - dairy, cattle, ranching, sheep, raising chickens, poultry	60.00
113110	00	<b>Forestry</b> - logging, forestry, timber track operations, timber mgt	60.00
114119	00	<b>Fishing &amp; hunting</b> - hunting and trapping, finfish, shellfish, supplies	50.00
115114	00	<b>Agriculture support</b> - cotton gins, farm mgt, post-harvest activities	40.00
211111	00	<b>Oil and gas extraction</b> - natural gas liquid extraction, crude extraction	60.00
212299	00	<b>Mining</b> - (except for oil and gas) all related mining activities	60.00
213112	00	<b>Mining support services</b> - for oil and gas mining activities, oil/gas wells	60.00
221122	00	<b>Utilities</b> - electric power or light company - state regulated	A
221210	00	<b>Utilities</b> - natural gas company - state regulated	60.00
221310	00	<b>Utilities</b> - water, sewage treatment, steam, and other	60.00
233320	00	<b>Contractors</b> - <u>general contractors</u> , comm bldg, residential, subdivisions	40.00
233321	00	<b>Contractors</b> - <u>general contractors</u> , itinerant, not local	200.00
234990	00	<b>Contractors</b> – <u>heavy construction</u> , highway, bridge, street, water, sewer,	40.00
234991	00	<b>Contractors</b> – <u>heavy construction</u> , itinerant, not local	200.00
235110	00	<b>Contractors</b> - <u>specialty trade</u> - plumbing, heating & AC	40.00
235210	00	<b>Contractors</b> - <u>specialty trade</u> - painting and wall covering	40.00
235310	00	<b>Contractors</b> - <u>specialty trade</u> - electrical contractors	40.00
235410	00	<b>Contractors</b> - <u>specialty trade</u> - masonry and stone contractors	40.00
235991	00	<b>Contractors</b> - <u>specialty trade</u> – itinerant, not local	200.00
235420	00	<b>Contractors</b> - <u>specialty trade</u> - drywall, acoustical & insulation	40.00
235430	00	<b>Contractors</b> - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	40.00
235510	00	<b>Contractors</b> - <u>specialty trade</u> - carpentry contractors	40.00
235520	00	<b>Contractors</b> - <u>specialty trade</u> - floor coverings/all types	40.00
235610	00	<b>Contractors</b> - <u>specialty trade</u> - roofing, siding & sheet metal	30.00
235710	00	<b>Contractors</b> - <u>specialty trade</u> - concrete contractors	30.00
235810	00	<b>Contractors</b> - <u>specialty trade</u> - water well drilling & irrigation	40.00
235910	00	<b>Contractors</b> - <u>specialty trade</u> - structural steel erection	40.00
235920	00	<b>Contractors</b> - <u>specialty trade</u> - glass and glazing contractors	40.00
235940	00	<b>Contractors</b> - <u>specialty trade</u> - excavation and site development	40.00
235940	00	<b>Contractors</b> - <u>specialty trade</u> - wrecking and demolition	40.00
235950	00	<b>Contractors</b> - <u>specialty trade</u> - building equipment & mechanical install	40.00
235990	00	<b>Contractors</b> - <u>specialty trades contractors</u> - non-general & non-heavy	40.00
311991	00	<b>Food mfg</b> - meat, seafood, grain, fruit, dairy, animal, poultry processing	60.00
312100	00	<b>Beverage mfg</b> - all types of soft drinks, bottled water, breweries, ice	40.00
312121	00	<b>Beer</b> - off premise - state regulated through ABC	50.00
312122	00	<b>Beer</b> – on/off premise - state regulated through ABC	75.00
312131	00	<b>Wine</b> – off premise state regulated through ABC	75.00
312131	01	<b>Wine</b> – on/off premise state regulated through ABC	75.00
312132	00	<b>Beer &amp; Wine</b> - wholesale distributor	375.00
312132	01	<b>Beer Wholesale</b> –state regulated	250.00
312132	02	<b>Wine Wholesale</b> – state regulated	275.00
312141	00	<b>Liquor Wholesale</b> - state regulated through ABC	500.00
312141	01	<b>Alcohol Importer License</b>	250.00

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312141	02	<b>Alcohol Mfg</b>	250.00
312141	03	<b>Alcohol Warehouse</b>	200.00
313112	00	<b>Textile mfg</b> - fabric, yarn, carpet, canvas, rope, twine, fabric mills	60.00
314129	00	<b>Other mfg</b> - mill operations not covered in 313, rugs, linen, curtains	60.00
315999	00	<b>Apparel mfg</b> - women, men, children, hosiery, outerwear, accessories	60.00
316993	00	<b>Leather mfg</b> - shoes, luggage, handbag, related products, all footwear	60.00
321999	00	<b>Wood mfg</b> - sawmills, wood preservation, veneer, trusses, millwork	40.00
322229	00	<b>Paper mfg</b> - pulp, paper, and converted products, stationary, tubes, cores,	60.00
323112	00	<b>Printing</b> - screen, quick, digital, books, lithographic, handbills, comm	40.00
324199	00	<b>Petroleum and coal mfg</b> - asphalt, grease, roofing, paving products	60.00
325998	00	<b>Chemical mfg</b> - of fertilizer, wood, pesticide, paint, soap, resin, plastic	60.00
326291	00	<b>Plastic &amp; rubber mfg</b> - tires, pipe, hoses, belts, bottles, sheet, wrap, film	60.00
327331	00	<b>Nonmetallic mfg</b> - glass, cement, lime, pottery, ceramic, brick, tile	60.00
331521	00	<b>Primary metal mfg</b> - iron, steel, aluminum, wire, copper, foundries	60.00
332999	00	<b>Metal fabrication</b> - cutlery, structural, ornamental, machine shops	60.00
333990	00	<b>Machinery mfg</b> - office machinery, industrial, engines, farm, HVAC	60.00
334419	00	<b>Computer &amp; electronic mfg</b> - audio, video, circuit boards, peripherals	60.00
335211	00	<b>Appliance mfg</b> - small appliance, lighting, electrical, battery, freezer	60.00
336112	00	<b>Transportation mfg</b> - mfg auto, truck, trailer, motor home, boat, ship	60.00
337129	00	<b>Furniture mfg</b> - cabinets, office, household, beds, medical, kitchen	60.00
339999	00	<b>Miscellaneous mfg</b> - specialty mfg not defined in separate categories	60.00
421990	00	<b>Wholesale trade - <u>durable</u></b> , vehicle, machinery, equipment, furniture	50.00
422720	00	<b>Wholesale trade</b> - wholesale gasoline distributor	200.00
422990	00	<b>Wholesale trade -non-durable</b> , paper, apparel, grocery, beverages, dairy	50.00
441310	00	<b>Motor vehicle &amp; parts</b> - auto, motorcycles, boats, parts, accessories	40.00
441311	00	<b>Motor vehicles</b> - new and/or used - dealerships and lots	100.00
442290	00	<b>Furniture</b> - furniture, home furnishings, stores, floor coverings, window	50.00
443112	00	<b>Electronic &amp; appliance store</b> - household, radio, television, computers	50.00
444130	00	<b>Building materials</b> - hardware, paint, home center, wallpaper, nursery	50.00
445120	00	<b>Food &amp; beverage stores</b> - grocery, convenience store, markets – <b>if you sell beer and/or wine for off premise consumption you must also purchase the required beer and wine licenses.</b>	50.00
445310	00	<b>Package Stores Retail Liquor, Includes Wine and Beer for off Premise Consumption-</b> state regulated	1000.00
446199	00	<b>Health care stores</b> – drug, pharmacy, cosmetic, optical, health food	50.00
447110	00	<b>Gasoline Retail</b> – selling gasoline with or without convenience stores	20.00
448190	00	<b>Clothing &amp; accessories</b> – men, women, children, infant, shoe, jewelry	50.00
451120	00	<b>Sporting goods &amp; hobbies</b> – toy, fish, gun, books, games	50.00
452110	00	<b>General Merchandise Store-</b> department, warehouse clubs	50.00
453310	00	<b>Used Merchandise Stores</b> – books, miscellaneous, consignment, flea mkt	50.00
453998	00	<b>Miscellaneous retailers</b> – florist, gift, novelty, pet, art, tobacco, used mdse	60.00
454391	00	<b>Non-Store Retailers</b> – peddlers license/local peddler	100.00 PD
454390	00	<b>Non-Store Retailers</b> – direct selling, mail order, vending machine operators	30.00
454392	00	<b>Non-Store Retailers- Peddlers license/itinerant peddler</b>	100.00 PD
481111	00	<b>Air transportation</b> – airline tickets, shipping, freight, charters service	60.00
482110	00	<b>Rail transportation</b> – transportation, ticket offices, state regulated	11-51-124
483212	00	<b>Water transportation</b> – coastal, freight forwarders, inland, passenger	60.00
484122	00	<b>Truck transportation</b> – local, long-distance, freight, moving, and storage	50.00

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484230	00	<b>Truck transportation</b> – terminal – state regulated	37-3-33
485113	00	<b>Passenger transportation</b> – charter and other vehicle transit services	50.00
485114	00	<b>Passenger transportation</b> – bus terminals state regulated	37-3-33
485320	00	<b>Passenger transportation</b> – taxi cabs, limousine service, buggy, charters	50.00
485321	00	<b>Passenger transportation</b> – number of taxis, cabs, limousines, or buggies	50.00
492110	00	<b>Couriers</b> – couriers and local messengers, services, local delivery services	70.00
493110	00	<b>Warehousing and storage</b> – distribution, household, refrigerated, special	60.00
511199	00	<b>Publishing industries (except internet)</b> – newspaper, book, periodical, databases, software	40.00
512131	00	<b>Motion pictures</b> – theatres, videos, recording, drive-ins, sound studios	150.00
513100	00	<b>Broadcasting</b> – radio and television stations	60.00
513310	00	<b>Telecommunications</b> – telephone local	105.00
513320	00	<b>Telecommunications</b> – telephone long distance	27.00
513322	00	<b>Telecommunications</b> – cellular and other wireless, paging	50.00
513330	00	<b>Telecommunications</b> – resellers of service	60.00
514190	00	<b>Information services</b> – all types of information services	60.00
521110	00	<b>Bank Main Office</b> – not branch location or ATM	B
521111	00	<b>Bank Branch or ATM</b> – not main office of bank	10.00
522120	00	<b>Savings and Loans</b> – not branch location or ATM	B
522121	00	<b>S&amp;L Branch or ATM</b> – not main office of S&L	10.00
522298	00	<b>Pawn Shop</b> – whether title pawn or merchandise	60.00
522390	00	<b>Credit services</b> – companies & activities related to credit & mediation	60.00
523999	00	<b>Securities, commodity</b> – brokerage, portfolio, investment, other	60.00
524126	00	<b>Insurance Company</b> – casualty, fire, and/or marine premiums	11-51-120/123
524128	00	<b>Insurance Company</b> – health, allied and all other premiums	11-51-120/123
524292	00	<b>Agent Office</b> – administration of third parties, pension funds, annuities, etc	60.00
525990	00	<b>Funds, trusts, other financial agencies</b> – agents, agencies, investments, finance companies	60.00
531390	00	<b>Real estate</b> – offices, agents, brokers, management, appraisers	60.00
532490	00	<b>Rental and leasing</b> – auto, truck, trailer, RV, all tangible property	60.00
532230	00	<b>Rental and leasing</b> – movie and video rental	60.00
541110	00	<b>Attorney/Lawyers</b> – individual and/or firm professional license	150.00
541211	00	<b>Accountant/CPAs</b> – individual and/or firm professional license	150.00
541310	00	<b>Architect</b> – individual and/or firm professional license	50.00
541330	00	<b>Engineer</b> – individual and/or firm professional license	150.00
541360	00	<b>Surveyor</b> – individual and/or firm professional license	150.00
541511	00	<b>Computer Programmer</b> – individual and/or professional firm license	150.00
541921	00	<b>Photographer</b> – studios, portrait, commercial, services	150.00
541940	00	<b>Veterinarian</b> – individual and/or firm professional license	150.00
541990	00	<b>Professional Services Not Elsewhere Classified</b> – scientific, technical	150.00
551110	00	<b>Management companies</b> – offices, enterprises, regional, corporate	60.00
561439	00	<b>Administrative services</b> – answering, employment, office, sec., travel	60.00
561710	00	<b>Exterminating services</b> – exterminating company and its services	60.00
561720	00	<b>Janitorial firm</b> – janitorial cleaning services – individual or firm	60.00
562998	00	<b>Waste management</b> – companies, trucks, septic tanks, landfill, services	60.00
611699	00	<b>Educational services</b> – technical, computer, sports, services, business	60.00

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621111	00	<b>Physician</b> – individual and/or firm professional license	150.00
621200	00	<b>Dentist</b> – individual and/or firm professional license	150.00
621310	00	<b>Chiropractor</b> – individual and/or firm professional license	150.00
621320	00	<b>Optometrist</b> – individual and/or firm professional license	150.00
621491	00	<b>HMO</b> – medical centers and services	60.00
621498	00	<b>Outpatient Care Centers</b> – all other types of services	60.00
621910	00	<b>Ambulance</b>	60.00
622110	00	<b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special,	60.00
623110	00	<b>Nursing care</b> – residential care facility, day care, assisted living	60.00
623312	00	<b>Nursing Home</b> – care for elderly and continuing care facilities	60.00
624229	00	<b>Social assistance</b> – shelters, vocational, child care, abuse, emergency	60.00
711219	00	<b>Arts and sports</b> – dance, musical, teams, tracks, promoters, agents	60.00
711310	00	<b>Special Events</b> – promoter or activity – see schedule for rates	200.00 PD
712190	00	<b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks	60.00
713990	00	<b>Amusement</b> – arcades, golf clubs, marinas, fitness, bowling centers	60.00
721110	00	<b>Accommodations</b> – hotels, motels and similar facilities	100.00
721191	00	<b>Accommodations</b> – bed and breakfast inns and services	100.00
721214	00	<b>Accommodations</b> – trailer parks, RV parks, and travel parks	100.00
721310	00	<b>Accommodations</b> – rooming houses and boarding houses	100.00
722110	00	<b>Restaurant</b> – full service restaurant facility – <b>if you sell liquor beer and or wine you must also purchase 312121.01</b>	50.00
722211	00	<b>Restaurant</b> – limited facility or service	50.00
312121	01	<b>Restaurant Retail Liquor, Beer and or Wine included – you must also purchase 722110.00</b>	1000.00
722320	00	<b>Caterers</b> - and/or mobile food services	50.00
811118	00	<b>Repairs and maintenance</b> - auto, paint/body, carwash, other vehicular	40.00
811219	00	<b>Repairs and maintenance</b> - all electronic equipment	60.00
811412	00	<b>Repairs and maintenance</b> - all appliances, home & garden equipment	60.00
812199	00	<b>Personal Services</b> - hair, skin, barber, beautician, diet, nail, tanning	20.00
812990	00	<b>Fortune Teller</b> or Clairvoyant - individual reader license	60.00
910001	00	<b>Category for number of</b> - vending machines for all types vending	30.00
999111	00	Unclassified miscellaneous <b>business</b> services not elsewhere classified	60.00
999222	00	Unclassified miscellaneous <b>personal</b> services not elsewhere classified	60.00
999999	99	<b>Delivery</b>	100.00

**Schedule "A"** –

Each person, firm or corporation engaged in the business of selling or distributing electric current, incorporated under the laws of the State of Alabama, or any other State or whether incorporated at all or not shall pay the City of Stevenson, Alabama, an amount equal to Three (3%) percent of the gross receipts from business transacted by such person, firm or corporation in the City of Stevenson, Alabama for the preceding year.

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

More Than	but	Less than	
0		50,000	10.
50,000		100,000	20.
100,000		150,000	30.
150,000		200,000	40.
200,000		250,000	50.
250,000		300,000	60.
300,000		350,000	70.
350,000		400,000	80.
400,000		450,000	90.
450,000		500,000	100.
500,000		600,000	110.
Excess of \$600,000			125.

**Schedule "C" - Beer, Wine & Liquor**

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312122.00	\$75.00	
050 (Beer Off Premise Only)	312121.00	\$50.00	
060 (Table Wine On/Off Premise)	312131.01	\$75.00	
070 (Table Wine Off Premise Only)	312131.00	\$75.00	
011 (Package Store Liquor Class)	445310.00	\$1,000.00	
This license includes the sale of beer and wine			
020 (Restaurant Retail Liquor)	312121.01	\$1,000.00	
This license includes the sale of beer and wine			
110 (Wholesale Table Wine & Beer)	312132.00	\$275.00	
Distributors License			

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Beer Wholesale	312132.01	\$250.00
Wine Wholesale	312132.02	\$275.00
Liquor Wholesale	312141.00	\$500.00
Importer License	312141.01	\$250.00
Manufacturer License Alcohol	312141.02	\$250.00
Warehouse Alcohol	312141.03	\$200.00

### **Schedule "D" - Telephones & Telecommunications**

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

### **Schedule "E" - Itinerants**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$ 500.00.

### **Delivery License.**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
  - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
  - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
  - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
  - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
  - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common

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- carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
  - (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
  - (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.