



Town of Sylvania (9487) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Sylvania

All businesses operating in the city limits or police jurisdiction of the Town of Sylvania 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 Avenu 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.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
111000	Gross	Farming and Crop Production - agriculture, crop production, nursery, fruit, growers	G
112000	Gross	Animal Production - dairy, cattle, ranching, sheep, chickens, poultry	G
113000	Gross	Forestry - logging, forestry, timber track operations, timber management	G
114000	Gross	Fishing & Hunting - hunting and trapping, finfish, shellfish, supplies	G
115000	Flat	Agriculture Support - cotton gins, farm management, post-harvest activities	\$60
212299	Gross	Mining - and all related mining activities	G
221122	State Law	Utilities - electric power or light company (3% of gross income in the Town of Sylvania during the previous year.)	U
221210	State Law	Utilities - natural gas company (3% of gross income in the Town of Sylvania during the previous year.)	U
221310	State Law	Utilities - water, sewage, and Other (3% of gross income in the Town of Sylvania during previous year.)	U
236000	Gross	Contractors - General Contractor: Each person, firm or corporation which, for a fixed price, commission, fee or wage, undertakes to construct or superintend or engage in the construction, alteration, maintenance, repair, rehabilitation, remediation, reclamation, or demolition of any building, highway, sewer, structure, site Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	G
236115	Gross	Contractors -residential home builders Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	G
237110	Gross	Contractors - water and sewer Line and related structures construction	G
237290	Gross	Contractors - specialty - building equipment & mechanical install	G
237310	Gross	Contractors - heavy construction, highway, bridge, street	G
238110	Gross	Contractors - specialty trade - concrete contractors	G
238120	Gross	Contractors - specialty trade - structural steel erection	G
238140	Gross	Contractors - specialty trade - masonry and stone contractors	G
238150	Gross	Contractors - specialty - glass and glazing contractors	G
238160	Gross	Contractors - specialty trade - roof, siding & sheet metal	G
238170	Gross	Contractors - specialty trade - siding & sheet metal	G
238210	Gross	Contractors - specialty trade - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	G
238220	Gross	Contractors - specialty trade - heating, ventilation & air contractors - Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	G
238221	Gross	Contractors - plumbing and gas fitters Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	G
238310	Gross	Contractors - specialty trade - drywall, acoustical & insulation	G
238320	Gross	Contractors - specialty trade - painting and wall covering	G
238330	Gross	Contractors - floor coverings - all types	G
238340	Gross	Contractors - specialty trade tile, marble, terrazzo & mosaic	G
238350	Gross	Contractors - specialty trade - carpentry contractors	G
238910	Gross	Contractors - excavation, demolition, blasting and site development	G

238990	Gross	Contractors - non- general & not- heavy, sign installer, house moving, mobile home set-up, swimming pool installation, billboard, erection, crane, etc. - All other specialty trades	G
311000	Gross	Food Manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing	G
312000	Gross	Beverage Manufacturing - all types of soft drinks, bottled water, breweries, ice	G
313000	Gross	Textile Manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mill	G
314000	Gross	Other Manufacturing - mill operations not covered in 313, rugs, linen, curtains	G
315000	Gross	Apparel Manufacturing - women, men, children, hosiery, lingerie outerwear accessories	G
316000	Gross	Leather and Allied Products Manufacturing - shoes, luggage, handbag, related products, all footwear	G
321000	Gross	Wood Manufacturing - sawmills, wood preservation, veneer, trusses, millwork	G
322000	Gross	Paper Manufacturing - pulp, paper, and converted products, stationary, tubes, cores	G
323000	Gross	Printing - screen, quick, digital, books, lithographic, handbills, comm.	G
324000	Gross	Petroleum and Coal Manufacturing - asphalt, grease, roofing, paving products	G
325000	Gross	Chemical Manufacturing - of fertilizer, wood, pesticide, paint, soap, and resin	G
326000	Gross	Plastic & Rubber Manufacturing - tires, pipe, hoses, belts, bottles, sheet wrap film	G
327000	Gross	Nonmetallic Manufacturing - clay, glass, cement, line, pottery, ceramic, brick, tile	G
331000	Gross	Primary Metal Manufacturing - iron, steel, aluminum, wire, copper, foundries	G
332000	Gross	Machine Shop - cutlery, structural, ornamental	G
333000	Gross	Machinery Manufacturing - office machinery, industrial, engines, farm HVAC	G
334000	Gross	Computer & Electronic Manufacturing - audio, video, circuit boards, peripherals	G
335000	Gross	Appliance Manufacturing - small appliance, lighting, electrical, battery, freezer	G
336000	Gross	Transportation Manufacturing -manufacturing auto, truck trailer, motor home, boat, ship, and motorcycle	G
337000	Gross	Furniture Manufacturing - cabinets, office, household, beds, kitchen	G
339000	Gross	Miscellaneous Manufacturing - medical, dental, jewelry, sporting goods, toys, signs, all other	G
421100	Gross	Wholesale Trade - durable, machinery, equipment, furniture	G
422200	Gross	Merchant Wholesalers - Gasoline, Butane, Propane, Petroleum	G
422300	Gross	Wholesale Trade - non-durable, paper, apparel, grocery, beverages, dairy	G
422999	Gross	Tobacco Products Wholesaler	G
441110	Gross	New Car Dealers - dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	G
441120	Gross	Used Car Dealers - dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	G
441210	Gross	Recreational Vehicle Dealers (RV Sales)	G
441220	Gross	Motorcycle, Boat and Other Motor Vehicles	G

441300	Gross	Automotive Parts, Accessories, and Tire Store, Hunk Yards, Junk Dealers, Scrap Metal Dealers, etc. Must Register with The Alabama Criminal Justice Information Center (ACJIC)	G
442110	Gross	Furniture Stores	G
442210	Gross	Floor Covering Stores	G
442299	Gross	All Other Home Furnishing Stores	G
443110	Gross	Electronic & Appliance Store - household, radio, television	G
443120	Gross	Computer and Software Store	G
443130	Gross	Camera and Photographic Supply Store	G
444110	Gross	Home Centers (building material, supplies, paint and wallpaper)	G
444130	Gross	Hardware Store	G
444190	Gross	Electrical and Plumbing Supply	G
444200	Gross	Lawn & Garden Equipment, supplies, outdoor power equipment	G
444220	Gross	Nursery Garden Center and farm supply, feed store	G
445110	Gross	Supermarkets and Other Grocery (except convenience) stores	G
445120	Gross	Convenience Stores	G
445200	Gross	Specialty Food Store - meat, fish, seafood	G
445230	Gross	Fruit/Vegetable Market (permanent location)	G
445310	Gross	Package Store Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	G
446110	Gross	Pharmacy and Drug Store Must Provide Board Certification: Pharmacy Board	G
446120	Gross	Cosmetics, beauty supplies, and perfume stores	G
446130	Gross	Oculists, lens grinder, eye glass shop	G
446199	Gross	All Other Health and Personal Care Stores	G
447190	Units	Gasoline Retail - selling gasoline with or without convenience stores	1st pump \$17 - \$6 each additional
448100	Gross	Clothing & Accessories - men, women, children, infant	G
448210	Gross	Shoe Store	G
448300	Gross	Jewelry, Luggage or Leather Store	G
451110	Gross	Sporting Goods, hobbies, toys, fish, gun, games, musical instruments	G
451130	Gross	Sewing, needlework and piece good store	G
451200	Gross	Books, periodicals, music pre-recorded tapes, CD's, & record store	G
451212	Flat	News Dealers and Newsstands	\$25
452000	Gross	General Merchandise Stores - department, warehouse clubs, superstores	G
453000	Units	Flea Markets / Trade Day Per vendor	\$50 Base fee - \$5 Per vendor
453100	Gross	Miscellaneous Retailers - Florist, gift, novelty, pet, art	G
453101	Gross	Tobacco, (cigarettes, cigars etc. sold in retail stores)	G
453210	Gross	Office Supplies and Stationary Store	G
453310	Gross	Used Merchandise Stores - books, miscellaneous, consignment	G
453930	Gross	Mobile Home Dealers	G
453993	Units	Auction Houses (general merchandise)	\$50 per day - \$150 per year
453994	Gross	Trophy (including awards and plaques) shops	G
453995	Gross	Swimming Pool Supplies and Hot Tub	G
453996	Gross	Flower Shops, artificial or dried (decoration flowers)	G
453997	Gross	Fireworks	G

453998	Gross	Monument Dealers/Cemetery (burial marker, headstones, vaults	G
453999	Gross	Retail- All Other	G
454210	Units	Vending Machine Operators	\$25.00 + 910100 per machine
454390	Gross	Direct Selling, mail order	G
454391	Units	Fruit/Vegetable (temporary location)- selling retail on streets --	\$15 per day
454392	Flat	Fruit/ Vegetable Dealers (if not raised by seller) selling to merchants	\$25
454000	Flat	Peddlers License/ Local Peddler City Approval Required	\$25
481000	Gross	Air Transportation - airline tickets, shipping, freight, charters service	G
484000	State Law	Truck Transportation - terminal- state regulated	Section 37-3-33, Code of Alabama 1975
484001	Gross	Truck Transportation - local, long-distance, freight, moving and storage	G
484110	Units	General Freight Trucking (Local)	\$25
484121	Units	General Freight (long distance)	\$25
484210	Gross	Furniture Moving, Trucking Used Household and or Office Goods, Moving	G
485510	Gross	Charter Bus	G
485310	Gross	Taxi Service	G
485320	Gross	Limo Service	G
485999	Gross	All Other Passenger and Ground Transportation	G
488410	Gross	Motor Vehicle Towing - Wrecker/Emergency road service	G
492000	Flat	Couriers - couriers and local messengers service, local delivery service.	\$100
493110	Gross	General Warehousing and Storage- distribution, household, refrigeration, special	G
511110	Gross	Newspaper Publishers	G
511199	Gross	All Other Publishers - books, periodical, databases, software	G
512110	Gross	Video Production & Distribution	G
512131	Flat	Motion Picture Theatres (Except Drive Ins)	\$100
512132	Flat	Drive-In Motion Theatre	\$100
512240	Flat	Sound Studio Recording Studio	\$100
515112	Flat	Radio Station	\$100
515120	Flat	Television Broadcasting	\$100
515210	Gross	Cable and Other Subscription Programming	G
517000	Gross	Internet Service Providers	G
517110	State Law	Telecommunications - telephone local, per 11-51-128	T
517111	State Law	Telecommunications - telephone long distance, per 11-51-128	T
517211	Gross	Telecommunications - paging	G
517212	Gross	Telecommunications - cellular and other wireless	G
517310	Gross	Telecommunications - resellers of service (phone cards etc.)	G
519000	Gross	Information Services and Data Processing - providing, storing, processing, access to information	G
522110	State Law	Bank Main Office - not branch location or ATM	\$125
522111	State Law	Bank Branch or ATM - not main office of bank	\$10

522120	State Law	Savings and Loans - not branch location or ATM	\$125
522121	State Law	S & L Branch or ATM - not main office of S & L	\$10
522298	Gross	Pawn Shop - whether title pawn or merchandise	G
522390	Gross	Check Cashing - companies and activities related to credit and mediation	G
523110	Gross	Securities, Commodity - brokerage, portfolio, investment, other financial service Must Provide Board Certification: Alabama Securities Commission	G
524210	State Law	Insurance Company and/or Its Agents - casualty, fire, and/or marine premiums	State Regulated 11-51-120 123
524114	State Law	Insurance Company and/or Its Agents - health, allied and all other premiums	State Regulated
524298	Gross	Agent Office - administration of third parties, pension funds, annuities, etc.	G
525000	Gross	Funds, Trusts, other Financial Agencies - Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	G
531110	Units	Lessors of Residential Building and Dwellings - houses, apartments, duplex, mobile home, buildings. All lease/rental buildings/dwellings must comply with all applicable Building and housing codes required by the Town of Sylvania. Failure to comply will result in the revocation of license.	First 5 units - \$100, each additional - \$15
531120	Units	Lessors of Non-Residential Buildings (except mini warehouse)	First 5 units - \$100, each additional - \$15
531130	Gross	Lessors of Mini Warehouses	G
531190	Units	Lessors of Other Real Estate Property - Renting Spaces for Park & Sell (must be purchased by owner or lessor of property for total number of available spaces or booths)	\$15 each space or booth
521210	Gross	Real Estate - offices, agent, brokers, management within the Town Limits of Sylvania	G
521210.01	Gross	Real Estate - appraisers within the Town Limits of Sylvania Must Provide Board Certification: Alabama Real Estate Appraisers Board	G
532112	Gross	Rental and Leasing Services - Passenger Car Leasing	G
532120	Gross	Rental and Leasing Services - Truck, Utility, Trailer, and RV	G
532220	Gross	Rental and Leasing Services - Formal Wear and Costume Rental	G
532310	Gross	Rental and Leasing Services - General Rental Center	G
532420	Gross	Rental and Leasing Service - Other Commercial & Ind. Machinery and Equipment Rental and Leasing	G
532210	Gross	Rental and leasing - movie and video rental	G
532491	Flat	Telecommunication Towers - Any person firm or corporation that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed.	\$50
541110	Gross	Attorney/Lawyers - individual and/or firm professional license. Must Provide Board Certification: Alabama State Bar	G
541191	Gross	Abstractor	G
541221	Gross	Accountant/CPAs - individual and/or firm professional license. Must Provide Board Certification: Public Accountancy Board	G
541221.01	Gross	Tax Preparer, Bookkeeping, and Payroll Service - individual and/or firm	G

541310	Gross	Architect - individual and/or fire professional license. Must Provide Board Certification: Architects Registration Board	G
541410	Gross	Interior Decorators and Designers, and Color Consultants	G
541430	Gross	Graphic Designers	G
541621	Flat	Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$100
541622	Flat	Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	\$100
541623	Flat	Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$100
541624	Flat	Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$100
541330	Gross	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	G
541340	Gross	Drafting Services	G
541350	Gross	Building/Home Inspection Services	G
541370	Gross	Surveyor & Mapping- individual and/or professional Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	G
541430.01	Gross	Graphic Design Services	G
541511	Gross	Computer Programmer- individual and/or professional firm license	G
541519	Gross	Other Computer Related Services - Installers	G
541810	Gross	Advertising Agencies	G
541890	Gross	Sign Painting	G
541850	Gross	Display Advertising	G
541860	Gross	Direct Mail Advertising	G
541921	Gross	Photographer	G
541922	Gross	Commercial Photography	G
541930	Gross	Translation and Interpretation Service Must Provide Board Certification: Interpreters & Translators Board	G
541940	Gross	Veterinarian - individual and/or firm professional license Board Certification Required	G
541990	Gross	Professional Services Not Elsewhere Classified - scientific, technical	G
		Each profession, if indicated, must hold a valid license or certificate to practice his or her profession within the State of Alabama, and shall be a member in good standing with the appropriate professional governing body established by the Code of Alabama 1975 for their profession within the State of Alabama	
551000	Gross	Management Companies - offices, enterprises, regional, corporate	G
561440	Gross	Tax Collection Services on a contract or fee basis	G
561491	Flat	Repossession Service - automobiles, boats, furniture, appliances, etc.	\$50
561492	Gross	Court Reporter I Stenographer Must Provide Board Certification: Court Reporting Board	G
561510	Gross	Travel Agencies	G
561611	Flat	Detective Agency, investigative service, patrol, security or guard service: Each person firm or corp. engaged in the business or trades of the type listed in this category shall be approved by the Chief of Police of the Town of Sylvania prior to obtaining a Town license.	\$50
561621	Gross	Security - Alarms, monitoring, installation, repair	G

561622	Gross	Locksmiths - Any person firm or corporation engaged in the business of installing, removing, or replacing integral locks, setting or resetting tumblers for combination locks in residential or commercial - Must be certified by the Alabama Electronic Security Board	G
561623	Gross	Automobile Locksmith	G
561710	Gross	Exterminating Services - exterminating company, pest control Must Provide Board Certification: Department of Agriculture and Industries	G
561720	Gross	Janitorial Services - janitorial cleaning services - individual or firm	G
561730	Gross	Landscaping Services	G
561731	Gross	Lawn Maintenance - Mowing, Trimming, Fertilization, etc. In the routine Maintenance of lawns or yards	\$50.00
561000	Gross	Administrative Services - answering, employment, office secretary, travel	G
561990	Gross	Auctioneer - Must Provide Board Certification: Auctioneers Board	G
562219	Gross	Waste Management- Garbage, Pick-up, Collection Service.	G
562991	Gross	Waste Management - Septic Tank, Pumping, Cleaning Services, Installation Portable Toilets, Must Provide Board Certification: Alabama Onsite Waterwaste Board	G
562212	Gross	Landfills, Garbage Dumps, Sludge Disposal, Trash	G
611000	Gross	Educational Services - technical, computer, sports, services, business	G
611610	Gross	Dance Studios	G
621111	Gross	Offices of Physicians Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	G
621491	Gross	HMO - medical centers, clinics and services	G
621340	Gross	Outpatient Care Centers - all other types of services	G
621610	Gross	Home Healthcare Services	G
621910	U	Ambulance - ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	1st Ambulance \$150, \$15 each additional
622110	Gross	Hospitals - surgical, substance abuse, psychiatric, general care, special	G
623110	U	Nursing Home - care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	1st 10 beds \$125, \$5.50 each additional
623220	Gross	Residential Mental Health and Substance Abuse Facilities	G
623312	Gross	Homes for the Elderly - assisted living	G
624110	Gross	Child and Youth Services May Require Board Certification: Department of Human Resources	G
624120	Gross	Services for the Elderly and Persons with Disabilities	G
624210	Gross	Community Food Service	G
624230	Gross	Emergency and Other Relief Services	G
625310	Gross	Vocational Rehabilitation Service	G
624410	Gross	Child Care (Daycare) - Anyone keeping unrelated children (1) must be permitted by the Alabama Department of Human Resources according to State Law Under the Child Care Act of 1971, amended 1988, Section 38-7, (2) must be licensed by the State of Alabama facilities, must be inspected by the Town of Sylvania for compliance with applicable building, fire and life safety codes and the site location must be approved by the Planning Commission of the Town of Sylvania for proper zoning Must Provide Board Certification: Department of Human Resources	G

711000	Flat	Performing Arts, Spectator Sports & Special Events - musical teams, track, promoters, agents, boxing events, beauty pageants, non-school sports events	\$50
711120	Gross	Dance Companies	G
711190	Units	Circuses, Carnivals, Street Fairs	\$75/day - \$300 maximum
711310	Gross	Rodeo with facilities	G
712000	Gross	Museums - museums and historical sites, zoos, botanical garden, parks	G
713120		Amusement Arcades - Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the Town of Sylvania shall seek prior approval from the Town Council. This fee shall be considered for the general operating license, additional license fees are levied for each machine	G + 910300
713910	Gross	Golf Courses and Country Clubs	G
713940	Gross	Fitness Centers, Health Spas, Skating Rink, Gymnasium	G
713950	Units	Bowling Centers	\$75 - 1st alley, \$15 each additional
713990	Gross	Carpet/ Putt-Putt Golf	G
713991	Gross	Driving, Practice Range	G
713992	Gross	Dance Halls	G
713993	Gross	Riding Clubs - recreational	G
713994	Gross	Go-Cart - Racetracks	G
721110	Flat	Hotels, Motels and Similar Facilities	\$100
721191	Flat	Bed and Breakfast Inns and Services	\$100
721211	Units	RV Parks and Travel Parks	Two trailer spaces \$50, \$10 Each additional
721310	Gross	Rooming Houses and Boarding Houses	G
722211	Gross	Restaurant - limited facility or service, drive in, fast food, pizzerias, Carry out, sandwich shops. Based on gross annual sales, Must Provide Board Certification: Department of Health Permit	G
722212	Gross	Restaurant - Full Service Restaurant Facility -Based on gross annual sales, Must Provide Board Certification: Department of Health Permit	G
722213	Gross	Snack and Non - Alcoholic Beverage Bars (lunch stands) Must Provide Board Certification: Department of Health Permit	G
722320	Gross	Caterers Must Provide Board Certification: Department of Health Permit	G
722330	Gross	Mobile Food Service - Ice cream, refreshment, concession, snow cones, icy etc. Must Provide Board Certification: Department of Health Permit	G
811121	Gross	Automotive Body, Paint, and Interior Repair and Maintenance	G
811122	Gross	Automotive Glass Replacement Shops	G
811192	Gross	Car Wash, Detailing, etc.	G
811198	Gross	All Other Automotive Repair and Maintenance	G
811191	Gross	Automotive Oil Change and lubrication Shops	G
811211	Gross	Consumer Electronic Repair and Maintenance	G
811411	Flat	Home and Garden Equipment Repair and Maintenance	\$50
811490	Flat	Alterations	\$50
812191	Gross	Diet Centers	G

812111	Units	Barber Shops - Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	First chair \$35, Additional \$12.50
812112	Units	Beauty Shops - Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	First Chair \$35, Additional \$12.50
812113	Gross	Nail Salon	G
812210	Flat	Funeral Homes and Funeral Services Must Provide Board Certification: Board of Funeral Services	\$75
812197	Flat	Tanning Beds/Salon	\$50
812198	Gross	Electrolysis	G
812199	Flat	Tattoo and Body Piercing Must Provide Board Certification: Department of Health Permit	\$150
812220	Flat	Cemeteries and Crematories	\$100
812310	Gross	Coin Operated Laundries and Drycleaners	G
812320	Gross	Dry-Cleaning and Laundry Service (Except Coin Operated)	G
812331	Gross	Linen Supply	G
812332	Gross	Industrial launderers -uniform rental	G
812921	Gross	Photofinishing Laboratories (except One Hour)	G
812990	Flat	Bail Bonding Services	\$100
812991	Flat	Personal Services - fortune telling, psychic, astrology and palm reading. 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 rate becomes the minimum thereafter.	\$1,000
812992	Gross	Personal Service Pay -Telephone Equipment Concession Operators	G
812993	Gross	Personal Services - House Sitting Services	G
812994	Gross	Personal Services - Personal Fitness Trainer	G
812995	Gross	Personal Services - Wedding Chapels (except churches)	G
812996	Gross	Personal Services - Wedding Planning Services	G
910100	Units	Category for number of vending machines for all types vending	\$15 Each Machine
910200	Units	Category for number of pool tables	\$50 first table, \$25 additional
910300	Units	Category for number of amusement devices and/or games	\$15 each device
920000	Units	Category for number of Employees as a basis for calculating license	E
930000	Units	Category for number of Square feet used for calculating license amount	S
999000	Gross	Unclassified miscellaneous Business Service not elsewhere classified	G
999001	Gross	Unclassified miscellaneous Personal Services not elsewhere classified	G
999999	Gross	Delivery – Business located in City Limits	V
999999.01	Gross	Delivery – Business located outside of City Limits	V
923000	Gross	Administration of Human Resource Program	G
924000	Gross	Administration of Environmental Quality Program	G
925000	Gross	Administration of Housing, Urban, Community	G
926000	Gross	Administration of Economic programs	G
927000	Gross	Space, Research, and Technology	G
928000	Gross	National Security and International Affairs	G

Schedule "E"- If Number of Employees are-

0	25	\$50
26	50	\$75
51	100	\$100
101	150	\$125
151	500	\$200
501	And up	\$300

Schedule "G"- If Gross Receipts are-

\$0	\$50,000	\$50
\$50,000.01	\$100,000	\$75
\$100,000.01	\$150,000	\$90
\$150,000.01	\$200,000	\$100
\$200,000.01	\$300,000	\$125
\$300,000.01	\$400,000	\$150
\$400,000.01	\$500,000	\$175
\$500,000.01	\$600,000	\$200
\$600,000.01	\$700,000	\$225
\$700,000.01	\$800,000	\$250
\$800,000.01	\$900,000	\$275
\$900,000.01	\$1,000,00	\$300
\$1,000,000.0	\$2,000,00	\$400
\$2,000,000.0	and up	\$500

Schedule "S" – Square Feet-

0	5,000	\$50
5,001	10,000	\$75
10,001	20,000	\$100
20,001	30,000	\$125
30,001	40,000	\$150
40,001	50,000	\$200
50,001	60,000	\$250
60,001	70,000	\$300
70,001	80,000	\$350
80,001	90,000	\$400
90,001	100,000	\$450
100,001	And up	\$500

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).