

Thank you for doing business in the City of Tarrant.

All businesses operating in the city limits or police jurisdiction of the City of Tarrant must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to www.bizlicenseonline.com. Complete a simple registration, file and pay online. Any required certifications can be emailed to bizlicensesupport@revds.com.
- To remit payment by form: Complete the Business License Application located here. 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 RDS, Business License Department, P.O. Box 830900, Birmingham, AL 35283-0900. Be sure to enclose any required certifications with your payment.

Click on the following (or scroll to the bottom of the document) to see more information on the following topics:

- ✚ [Calculation](#)
- ✚ [Certification](#)
- ✚ [Gross Receipts, Definition of](#)
- ✚ [Location Specific, Definition](#)
- ✚ [New Business Information](#)
- ✚ [Police Jurisdiction \(PJ\), Definition and Rate of](#)
- ✚ [Penalty and Interest, Rate of](#)
- ✚ [Posting of License](#)
- ✚ [Transfer of License information](#)
- ✚ [Type of License](#)
- ✚ [Zoning](#)

File online:
www.bizlicenseonline.com

• Free • Fast • Secure • Step-by-Step•

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. For more details, click on "Gross Receipts" in the gray box to the left.
- 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.

Customer Service



Toll Free Phone: 800.556.7274
Toll Free Fax: 844.528.6529
Se habla español.



Email: bizlicensesupport@revds.com
Website: www.revds.com



Remit to address:
RDS-Business License Department
PO Box 830900
Birmingham, AL 35283-0900

Make checks payable to "Tax Trust Account"

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
541211.00	Gross	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	A
721191.00	Gross	Accommodations – bed and breakfast inns and services	W
721110.00	Gross	Accommodations – hotels, motels and similar facilities	W
721310.00	Gross	Accommodations – rooming houses, boarding houses	W
721214.00	Gross	Accommodations – trailer parks, RV parks, travel parks	C
926.00	Non-profit	Administration of economic programs	
924.00	Non-profit	Administration of Environmental Quality Programs	
925.00	Non-profit	Administration of housing, urban, commercial	
923.00	Non-profit	Administration of human resource programs	
561499.00	Gross	Administrative services – answering, employment, office, secretary, travel	C
524210.00	Gross	Agent Office – administration of third parties, pension funds, annuities	B
115114.00	Gross	Agriculture support – cotton gins, farm management, post - harvest activities	F
481111.00	Gross	Air transportation – airline tickets, shipping, freight, charters service	B
312141.00	Flat	Alcohol – (state regulated) through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312122.00	Flat	Alcohol - Beer – off premise – (state regulated) through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312121.00	Flat	Alcohol - Beer – on/off premise – (state regulated) through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312132.00	Flat	Alcohol - Beer and Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
722410.00	Gross	Alcohol - Drinking Establishment – club, lounge, bar or other Must also purchase 312121.00, 312131.00, 312141.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
445310.00	Gross	Alcohol - Package Stores – selling beer, wine and liquor plus general merchandise Must also purchase 312122.00, 312131.01, 312141.00 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	D
312131.01	Flat	Alcohol - Wine - off premise - (state regulated) through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312131.00	Flat	Alcohol - Wine – on/off premise - (state regulated) through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312132.00	Flat	Alcohol – Beer & Wine Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
312132.01	Flat	Alcohol – Beer Only Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
312132.02	Flat	Alcohol –Wine Only Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
621910.00	Gross	Ambulance – ambulance company and/or services	D
713110.00	Units	Amusement – arcades, golf clubs, marinas, fitness, bowling centers Must report number of machines	B, O and P

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
713111.03	Flat	Amusement – Bingo Class A These licenses must be purchased at city hall.	X
713111.01	Flat	Amusement – Bingo Class B These licenses must be purchased at city hall.	X
713111.00	Units	Amusement – Mechanical Devices Must report number of machines	X
713111.02	Flat	Amusement - Sweepstake and /or Internet Machine	X
112990.00	Gross	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
315999.00	Gross	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	D
335211.00	Gross	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	D
541310.00	Gross	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	A
711310.00	Gross	Arts and sports – dance, musical, teams, tracks, promoters, agents	B
541110.00	Gross	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	A
522111.00	Flat	Bank Branch or ATM – not main office of bank	U
522110.00	Flat	Bank Main Office – not branch location or ATM	U
312212.00	Gross	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	E
515112.00	Gross	Broadcasting – radio and television stations	D
444130.00	Gross	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
910003.00	Units	Category for number of – amusement devices and/or games Must report number of devices	P
920005.00	Units	Category for number of – employees as a basis for calculating license Must report number of employees	R
910002.00	Units	Category for number of – pool tables Must report number of pool tables	O
930006.00	Units	Category for number of – square feet used for calculating license amount Must report square footage	S
910001.00	Units	Category for number of – vending machines for all types vending Must report number of machines	N
722320.00	Gross	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health Permit	C
325998.00	Gross	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	C
541311.00	Gross	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	A
448130.00	Gross	Clothing and accessories – men, women, children, infant, shoe, jewelry	D
334419.00	Gross	Computer and electronic manufacturing – audio, video, circuit boards, peripherals	D
541511.00	Gross	Computer Programmer – individual and/or professional firm license	A
236220.00	Gross	Contractors – general contractors, commercial building, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board if gross is over \$10,000.00	C
237990.00	Gross	Contractors – heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board if gross is over \$10,000.00	C

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
238290.00	Gross	Contractors – specialty trade – building equipment and mechanical install	C
238350.00	Gross	Contractors – specialty trade – carpentry contractors	C
238110.00	Gross	Contractors – specialty trade – concrete contractors	C
238310.00	Gross	Contractors – specialty trade – drywall, acoustical and insulation	C
238210.00	Gross	Contractors – specialty trade – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	C
238330.00	Gross	Contractors – specialty trade – floor coverings/all types	C
238150.00	Gross	Contractors – specialty trade – glass and glazing contractors	C
238220.01	Gross	Contractors – specialty trade – heating and air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	C
238140.00	Gross	Contractors – specialty trade – masonry and stone contractors	C
238320.00	Gross	Contractors – specialty trade – painting and wall covering	C
238220.00	Gross	Contractors – specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	C
238160.00	Gross	Contractors – specialty trade – roofing, siding and sheet metal	C
238120.00	Gross	Contractors – specialty trade – structural steel erection	C
238340.00	Gross	Contractors – specialty trade – tile, marble, terrazzo and mosaic	C
237110.00	Gross	Contractors – specialty trade – water well drilling and irrigation	C
238910.01	Gross	Contractors – specialty trade – wrecking and demolition	C
238130.00	Gross	Contractors – specialty trades contractors - non-general and non-heavy	C
492110.00	Gross	Couriers – couriers and local messengers, services, local delivery services	D
522390.00	Gross	Credit services – companies and activities related to credit and mediation	B
999999.00	Gross	Delivery	V
541210.00	Gross	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	A
611699.00	Gross	Educational services – technical, computer, sports, services, business	D
443112.00	Gross	Electronic and appliance store – household, radio, television, computers	D
541330.00	Gross	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
561710.00	Gross	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	C
111198.00	Gross	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	F
114119.00	Gross	Fishing and hunting – hunting and trapping, finfish, shellfish, supplies	E

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
445120.00	Gross	Food and beverage stores – grocery, convenience store, markets	D
311991.00	Gross	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
113110.00	Gross	Forestry – logging, forestry, timber track operations, timber management	D
812990.00	Flat	Fortune Teller or Clairvoyant – individual reader license	M
525990.00	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 Corporation	A
442110.00	Gross	Furniture – furniture, home furnishings, stores, floor coverings, window	D
337129.00	Gross	Furniture manufacturing – cabinets, office, household, beds, kitchen	D
447110.00	Gross	Gasoline Retail - selling gasoline with or without convenience stores	D
452990.00	Gross	General merchandise stores – department, warehouse clubs, superstores	AA
446110.00	Gross	Health and personal care stores – cosmetic, optical, health food	D
446110.01	Gross	Health and personal care stores – drug, pharmacy Must Provide Board Certification: Pharmacy Board	D
621491.00	Gross	HMO – medical centers and services	A
622110.00	Gross	Hospitals – surgical, substance abuse, psychiatric, general care, special	C
519190.00	Gross	Information services and data processing – providing, storing, processing, access to information	A
524126.00	State law	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11 - 51 - 120/123
524128.00	State law	Insurance Company and/or its agents – health, allied and all other premiums	11 - 51 - 120/123
561720.00	Gross	Janitorial firm – janitorial cleaning services – individual or firm	F
561730.00	Gross	Landscaping Services	F
316993.00	Gross	Leather and allied products manufacturing – shoes, luggage, handbags, related products, all footwear	D
333990.00	Gross	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	Y
551990.00	Gross	Management companies – offices, enterprises, regional, corporate	B
332999.00	Gross	Metal fabrication – cutlery, structural, ornamental, machine shops	Y
212299.00	Gross	Mining - (except for oil and gas) all related mining activities	C
213112.00	Gross	Mining support services – for oil and gas mining activities, oil/gas wells	C
339999.00	Gross	Miscellaneous manufacturing – medical, dental, jewelry, sporting goods, toys, signs, all other	D
453220.00	Gross	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	AA
512131.00	Gross	Motion pictures – theatres, videos, recording, drive - ins, sound studios	D
441310.00	Gross	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	C

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
441110.00	Gross	Motor vehicles - new and/or used automobiles, motorcycles, boats – dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	AA
712110.00	Gross	Museums – museums and historical sites, zoos, botanical gardens, parks	C
928.00	Non-profit	National Security and International Affairs	
454391.00	Units	Non - Store Retailers – peddlers license / local peddler Must provide number of days unless purchasing annual license	I
454210.00	Gross	Non - Store Retailers – vending machine operators, direct selling, mail order	D and N
327331.00	Gross	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
623110.00	Gross	Nursing care – residential care facility, day care, assisted living	C
623312.00	Gross	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D
211111.00	Gross	Oil and gas extraction – natural gas liquid extraction, crude extraction	C
541320.00	Gross	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	A
314129.00	Gross	Other manufacturing – mill operations not covered elsewhere, rugs, linen, curtains	E
621498.00	Gross	Outpatient Care Centers – all other types of services	C
322229.00	Gross	Paper manufacturing – pulp, paper, and converted products, stationery, tubes, cores	Y
485114.00	State Law	Passenger transportation – bus terminals (state regulated)	37 - 3 - 33
485320.00	Gross	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	F
485113.00	Gross	Passenger transportation – charter and other vehicle transit services	D
485321.00	Units	Passenger transportation – number of buses, taxis, cabs, limousines, or buggy Must provide number of vehicles	J
522298.00	Gross	Pawn Shop – whether title pawn or merchandise	A
812199.01	Gross	Personal Services – barber, beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
812199.04	Gross	Personal Services – funerals Must Provide Board Certification: Board of Funeral Services	B
812199.00	Gross	Personal Services – hair, skin, diet	B
812199.02	Gross	Personal Services – nail Must Provide Board Certification: Department of Health Permit	B
812199.03	Gross	Personal Services – tanning	B
324199.00	Gross	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	Y
541921.00	Gross	Photographer – studios, portrait, commercial, services	A
541111.00	Gross	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	A
326291.00	Gross	Plastic and rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	C

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
331521.00	Gross	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	Y
323110.00	Gross	Printing – screen, quick, digital, books, lithographic, handbills, commercial	D
541990.00	Gross	Professional Services Not Elsewhere Classified – scientific, technical	A
511110.00	Gross	Publishing industries except internet – newspaper, book, periodical, databases, software	D
482110.00	State Law	Rail transportation – transportation, ticket offices (state regulated)	11 - 51 - 124
531210.02	Gross	Real Estate - Broker	W
531210.00	Gross	Real estate – offices, agents, brokers, management, appraisers Must also purchase 531210.01 or 531210.03	W
531210.03	Gross	Real Estate Rental - Commercial Must also purchase 531210.00	W
531210.01	Unit	Real Estate Rental - Residential Must also purchase 531210.00 Must provide number of rental units	W
532310.00	Gross	Rental and leasing – auto, truck, trailer, RV, all tangible property	C
532230.00	Gross	Rental and leasing – movie and video rental	C
811412.00	Gross	Repairs and maintenance – all appliances, home and garden equipment	C
811219.00	Gross	Repairs and maintenance – all electronic equipment	B
811118.00	Gross	Repairs and maintenance – auto, paint/body, carwash, other vehicular repairs	C
722110.00	Gross	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health Permit	D
722211.00	Gross	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	D
522121.00	Flat	Saving and Loans Branch or ATM – not main office of Saving and Loans	U
522120.00	Flat	Savings and Loans – not branch location or ATM	U
523999.00	Gross	Securities, commodity – brokerage, portfolio, investment, other financial services Must Provide Board Certification: Alabama Securities Commission	A
487990.00	Gross	Sightseeing transportation – scenic and sightseeing, land, air, water, special transportation	D
624110.01	Gross	Social assistance – child care Must Provide Board Certification: Department of Human Resources	E
624110.00	Gross	Social assistance – shelters, vocational, abuse, emergency	E
927.00	Non-profit	Space, research, and technology	
711310.01	Units	Special Events – promoter or activity – see schedule for rates Must provide number of days	L
451110.00	Gross	Sporting goods and hobbies – toy, fish, gun, books, games	D
541360.00	Gross	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
517212.00	Gross	Telecommunications – cellular and other wireless, paging	B

Internal No.	Type	Classification/Business Description including Certification information	Calculation Information See Schedule
517315.00	Gross	Telecommunications – resellers of service	B
517310.00	State law	Telecommunications – telephone local per 11 - 51 - 128	K
517320.00	State law	Telecommunications – telephone long distance per 11 - 51 - 128	K
313112.00	Gross	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336112.00	Gross	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	Y
484110.00	Gross	Truck transportation – local, long - distance, freight, moving, and storage	C
484230.00	State Law	Truck transportation – terminal (state regulated)	37 - 3 - 33
999111.00	Gross	Unclassified miscellaneous business services not elsewhere classified	C
999222.00	Gross	Unclassified miscellaneous personal services not elsewhere classified	B
453310.00	Gross	Used Merchandise Stores – books, miscellaneous, consignment, flea market	F
221122.00	Gross	Utilities – electric power or light company	G
221210.00	Gross	Utilities – natural gas company	G
221310.00	Gross	Utilities – water, sewage treatment, steam, and other	G
541940.00	Gross	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
493110.00	Gross	Warehousing and storage – distribution, household, refrigerated, special	D
562998.00	Gross	Waste management – companies, trucks, septic tanks, landfill, services	Z
483212.00	Gross	Water transportation – coastal, freight forwarders, inland, passenger	B
421990.00	Gross	Wholesale trade – <u>durable</u> - vehicle, machinery, equipment, furniture	E
424990.00	Gross	Wholesale trade – <u>non - durable</u> - paper, apparel, grocery, beverages, dairy	E
422720.00	Gross	Wholesale trade – <u>wholesale gasoline distributor</u>	F
321999.00	Gross	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	F

SCHEDULE "A"

Gross			Fee
More Than	but	Less Than	
\$ 0.00		\$ 99,999.99	\$125.00
\$ 100,000.00		\$ 199,999.99	\$346.00 + \$2.72 per M in excess of \$100,000.00
\$ 200,000.00		\$ 299,999.99	\$618.00 + \$2.35 per M in excess of \$200,000.00
\$ 300,000.00		\$ 399,999.99	\$853.00 + \$2.21 per M in excess of \$300,000.00
\$ 400,000.00		\$ 499,999.99	\$1,074.00 + \$2.16 per M in excess of \$400,000.00
\$ 500,000.00		\$ 599,999.99	\$1,290.00 + \$2.11 per M in excess of \$500,000.00
\$ 600,000.00		\$ 699,999.99	\$1,501.00 + \$2.05 per M in excess of \$600,000.00
\$ 700,000.00		\$ 799,999.99	\$1,706.00 + \$2.00 per M in excess of \$700,000.00
\$ 800,000.00		\$ 899,999.99	\$1,906.00 + \$1.95 per M in excess of \$800,000.00
\$ 900,000.00		\$ 999,999.99	\$2,101.00 + \$1.89 per M in excess of \$900,000.00
\$ 1,000,000.00		\$ 1,099,999.99	\$2,290.00 + \$1.84 per M in excess of \$1,000,000.00
\$ 1,100,000.00		\$ 1,199,999.99	\$2,274.00 + \$1.79 per M in excess of \$1,100,000.00
\$ 1,200,000.00		\$ 1,299,999.99	\$2,653.00 + \$1.73 per M in excess of \$1,200,000.00
\$ 1,300,000.00		\$ 1,399,999.99	\$2,826.00 + \$1.68 per M in excess of \$1,300,000.00
\$ 1,400,000.00		\$ 1,499,999.99	\$2,994.00 + \$1.63 per M in excess of \$1,400,000.00
\$ 1,500,000.00		\$ 1,999,999.99	\$3,157.00 + \$1.60 per M in excess of \$1,500,000.00
\$ 2,000,000.00		\$ 2,499,999.99	\$3,957.00 + \$1.57 per M in excess of \$2,000,000.00
\$ 2,500,000.00		\$ 2,999,999.99	\$4,742.00 + \$1.55 per M in excess of \$2,500,000.00
\$ 3,000,000.00		\$ 3,499,999.99	\$5,517.00 + \$1.49 per M in excess of \$3,000,000.00
\$ 3,500,000.00		\$ 3,999,999.99	\$6,262.00 + \$1.44 per M in excess of \$3,500,000.00
\$ 4,000,000.00		\$ 4,999,999.99	\$6,982.00 + \$1.39 per M in excess of \$4,000,000.00
\$ 5,000,000.00		\$ 5,999,999.99	\$8,372.00 + \$1.33 per M in excess of \$5,000,000.00
\$ 6,000,000.00		\$ 7,999,999.99	\$9,702.00 + \$1.28 per M in excess of \$6,000,000.00
\$ 8,000,000.00		\$10,999,999.99	\$12,262.00 + \$1.23 per M in excess of \$8,000,000.00
\$11,000,000.00		\$13,999,999.99	\$15,952.00 + \$1.17 per M in excess of \$11,000,000.00
\$14,000,000.00		\$57,999,999.99	\$19,462.00 + \$1.12 per M in excess of \$14,000,000.00
\$58,000,000.00		\$91,999,999.99	\$68,742.00 + \$1.01 per M in excess of \$58,000,000.00
\$92,000,000.00		Over 92MM	\$102,080.00 + \$0.80 per M in excess of \$92,000,000.00

Schedule "B"

Gross			Fee
More Than	but	Less Than	
\$ 0.00		\$ 99,999.99	\$125.00
\$ 100,000.00		\$ 199,999.99	\$300.00 + \$2.41 per M in excess of \$100,000.00
\$ 200,000.00		\$ 299,999.99	\$541.00 + \$2.05 per M in excess of \$200,000.00
\$ 300,000.00		\$ 399,999.99	\$746.00 + \$1.94 per M in excess of \$300,000.00
\$ 400,000.00		\$ 499,999.99	\$940.00 + \$1.89 per M in excess of \$400,000.00
\$ 500,000.00		\$ 599,999.99	\$1,129.00 + \$1.84 per M in excess of \$500,000.00
\$ 600,000.00		\$ 699,999.99	\$1,313.00 + \$1.80 per M in excess of \$600,000.00
\$ 700,000.00		\$ 799,999.99	\$1,492.00 + \$1.75 per M in excess of \$700,000.00
\$ 800,000.00		\$ 899,999.99	\$1,668.00 + \$1.70 per M in excess of \$800,000.00
\$ 900,000.00		\$ 999,999.99	\$1,838.00 + \$1.66 per M in excess of \$900,000.00
\$ 1,000,000.00		\$ 1,099,999.99	\$2,004.00 + \$1.61 per M in excess of \$1,000,000.00
\$ 1,100,000.00		\$ 1,199,999.99	\$2,165.00 + \$1.56 per M in excess of \$1,100,000.00
\$ 1,200,000.00		\$ 1,299,999.99	\$2,321.00 + \$1.52 per M in excess of \$1,200,000.00
\$ 1,300,000.00		\$ 1,399,999.99	\$2,473.00 + \$1.47 per M in excess of \$1,300,000.00
\$ 1,400,000.00		\$ 1,499,999.99	\$2,620.00 + \$1.42 per M in excess of \$1,400,000.00
\$ 1,500,000.00		\$ 1,999,999.99	\$2,762.00 + \$1.40 per M in excess of \$1,500,000.00
\$ 2,000,000.00		\$ 2,499,999.99	\$3,462.00 + \$1.38 per M in excess of \$2,000,000.00
\$ 2,500,000.00		\$ 2,999,999.99	\$4,152.00 + \$1.35 per M in excess of \$2,500,000.00
\$ 3,000,000.00		\$ 3,499,999.99	\$4,827.00 + \$1.31 per M in excess of \$3,000,000.00
\$ 3,500,000.00		\$ 3,999,999.99	\$5,482.00 + \$1.26 per M in excess of \$3,500,000.00
\$ 4,000,000.00		\$ 4,999,999.99	\$6,112.00 + \$1.21 per M in excess of \$4,000,000.00
\$ 5,000,000.00		\$ 5,999,999.99	\$7,322.00 + \$1.17 per M in excess of \$5,000,000.00
\$ 6,000,000.00		\$ 7,999,999.99	\$8,492.00 + \$1.12 per M in excess of \$6,000,000.00
\$ 8,000,000.00		\$10,999,999.99	\$10,732.00 + \$1.07 per M in excess of \$8,000,000.00
\$11,000,000.00		\$13,999,999.99	\$13,942.00 + \$1.03 per M in excess of \$11,000,000.00
\$14,000,000.00		\$57,999,999.99	\$17,032.00 + \$0.98 per M in excess of \$14,000,000.00
\$58,000,000.00		\$91,999,999.99	\$60,152.00 + \$0.89 per M in excess of \$58,000,000.00
\$92,000,000.00		Over 92MM	\$90,412.00 + \$0.70 per M in excess of \$92,000,000.00

SCHEDULE "C"

Gross			Fee
More Than	but	Less Than	
\$ 0.00		\$ 99,999.99	\$125.00
\$ 100,000.00		\$ 199,999.99	\$259.00 + \$2.05 per M in excess of \$100,000.00
\$ 200,000.00		\$ 299,999.99	\$464.00 + \$1.76 per M in excess of \$200,000.00
\$ 300,000.00		\$ 399,999.99	\$640.00 + \$1.66 per M in excess of \$300,000.00
\$ 400,000.00		\$ 499,999.99	\$806.00 + \$1.62 per M in excess of \$400,000.00
\$ 500,000.00		\$ 599,999.99	\$968.00 + \$1.58 per M in excess of \$500,000.00
\$ 600,000.00		\$ 699,999.99	\$1,126.00 + \$1.54 per M in excess of \$600,000.00
\$ 700,000.00		\$ 799,999.99	\$1,280.00 + \$1.50 per M in excess of \$700,000.00
\$ 800,000.00		\$ 899,999.99	\$1,430.00 + \$1.46 per M in excess of \$800,000.00
\$ 900,000.00		\$ 999,999.99	\$1,576.00 + \$1.42 per M in excess of \$900,000.00
\$ 1,000,000.00		\$ 1,099,999.99	\$1,718.00 + \$1.38 per M in excess of \$1,000,000.00
\$ 1,100,000.00		\$ 1,199,999.99	\$1,856.00 + \$1.34 per M in excess of \$1,100,000.00
\$ 1,200,000.00		\$ 1,299,999.99	\$1,990.00 + \$1.30 per M in excess of \$1,200,000.00
\$ 1,300,000.00		\$ 1,399,999.99	\$2,120.00 + \$1.26 per M in excess of \$1,300,000.00
\$ 1,400,000.00		\$ 1,499,999.99	\$2,246.00 + \$1.22 per M in excess of \$1,400,000.00
\$ 1,500,000.00		\$ 1,999,999.99	\$2,368.00 + \$1.20 per M in excess of \$1,500,000.00
\$ 2,000,000.00		\$ 2,499,999.99	\$2,968.00 + \$1.18 per M in excess of \$2,000,000.00
\$ 2,500,000.00		\$ 2,999,999.99	\$3,358.00 + \$1.16 per M in excess of \$2,500,000.00
\$ 3,000,000.00		\$ 3,499,999.99	\$4,138.00 + \$1.12 per M in excess of \$3,000,000.00
\$ 3,500,000.00		\$ 3,999,999.99	\$4,698.00 + \$1.08 per M in excess of \$3,500,000.00
\$ 4,000,000.00		\$ 4,999,999.99	\$5,238.00 + \$1.04 per M in excess of \$4,000,000.00
\$ 5,000,000.00		\$ 5,999,999.99	\$6,278.00 + \$1.00 per M in excess of \$5,000,000.00
\$ 6,000,000.00		\$ 7,999,999.99	\$7,278.00 + \$0.96 per M in excess of \$6,000,000.00
\$ 8,000,000.00		\$10,999,999.99	\$9,198.00 + \$0.92 per M in excess of \$8,000,000.00
\$ 11,000,000.00		\$13,999,999.99	\$11,958.00 + \$0.88 per M in excess of \$ 11,000,000.00
\$ 14,000,000.00		\$57,999,999.99	\$14,598.00 + \$0.84 per M in excess of \$ 14,000,000.00
\$ 58,000,000.00		\$91,999,999.99	\$51,398.00 + \$0.76 per M in excess of \$ 58,000,000.00
\$ 92,000,000.00		Over 92MM	\$77,398.00 + \$0.60 per M in excess of \$ 92,000,000.00

SCHEDULE "D"

Gross			Fee
More Than	but	Less Than	
\$ 0.00		\$ 99,999.99	\$125.00
\$ 100,000.00		\$ 199,999.99	\$211.00 + \$1.72 per M in excess of \$100,000.00
\$ 200,000.00		\$ 299,999.99	\$383.00 + \$1.47 per M in excess of \$200,000.00
\$ 300,000.00		\$ 399,999.99	\$530.00 + \$1.38 per M in excess of \$300,000.00
\$ 400,000.00		\$ 499,999.99	\$668.00 + \$1.35 per M in excess of \$400,000.00
\$ 500,000.00		\$ 599,999.99	\$803.00 + \$1.32 per M in excess of \$500,000.00
\$ 600,000.00		\$ 699,999.99	\$935.00 + \$1.28 per M in excess of \$600,000.00
\$ 700,000.00		\$ 799,999.99	\$1,063.00 + \$1.25 per M in excess of \$700,000.00
\$ 800,000.00		\$ 899,999.99	\$1,188.00 + \$1.22 per M in excess of \$800,000.00
\$ 900,000.00		\$ 999,999.99	\$1,310.00 + \$1.18 per M in excess of \$900,000.00
\$ 1,000,000.00		\$ 1,099,999.99	\$1,428.00 + \$1.15 per M in excess of \$1,000,000.00
\$ 1,100,000.00		\$ 1,199,999.99	\$1,543.00 + \$1.12 per M in excess of \$1,100,000.00
\$ 1,200,000.00		\$ 1,299,999.99	\$1,655.00 + \$1.08 per M in excess of \$1,200,000.00
\$ 1,300,000.00		\$ 1,399,999.99	\$1,763.00 + \$1.05 per M in excess of \$1,300,000.00
\$ 1,400,000.00		\$ 1,499,999.99	\$1,868.00 + \$1.02 per M in excess of \$1,400,000.00
\$ 1,500,000.00		\$ 1,999,999.99	\$1,970.00 + \$1.00 per M in excess of \$1,500,000.00
\$ 2,000,000.00		\$ 2,499,999.99	\$2,470.00 + \$0.98 per M in excess of \$2,000,000.00
\$ 2,500,000.00		\$ 2,999,999.99	\$2,960.00 + \$0.97 per M in excess of \$2,500,000.00
\$ 3,000,000.00		\$ 3,499,999.99	\$3,445.00 + \$0.93 per M in excess of \$3,000,000.00
\$ 3,500,000.00		\$ 3,999,999.99	\$3,910.00 + \$0.90 per M in excess of \$3,500,000.00
\$ 4,000,000.00		\$ 4,999,999.99	\$4,360.00 + \$0.87 per M in excess of \$4,000,000.00
\$ 5,000,000.00		\$ 5,999,999.99	\$5,230.00 + \$0.83 per M in excess of \$5,000,000.00
\$ 6,000,000.00		\$ 7,999,999.99	\$6,060.00 + \$0.80 per M in excess of \$6,000,000.00
\$ 8,000,000.00		\$ 10,999,999.99	\$7,660.00 + \$0.77 per M in excess of \$8,000,000.00
\$ 11,000,000.00		\$ 13,999,999.99	\$9,970.00 + \$0.73 per M in excess of \$11,000,000.00
\$ 14,000,000.00		\$ 57,999,999.99	\$12,160.00 + \$0.70 per M in excess of \$14,000,000.00
\$ 58,000,000.00		\$ 91,999,999.99	\$42,960.00 + \$0.63 per M in excess of \$58,000,000.00
\$ 92,000,000.00		Over 92MM	\$64,380.00 + \$0.50 per M in excess of \$92,000,000.00

SCHEDULE "E"

Gross			Fee
More Than	but	Less Than	
\$ 0.00		\$ 99,999.99	\$125.00
\$ 100,000.00		\$ 199,999.99	\$170.00 + \$1.33 per M in excess of \$100,000.00
\$ 200,000.00		\$ 299,999.99	\$303.00 + \$1.17 per M in excess of \$200,000.00
\$ 300,000.00		\$ 399,999.99	\$420.00 + \$1.11 per M in excess of \$300,000.00
\$ 400,000.00		\$ 499,999.99	\$531.00 + \$1.08 per M in excess of \$400,000.00
\$ 500,000.00		\$ 599,999.99	\$639.00 + \$1.05 per M in excess of \$500,000.00
\$ 600,000.00		\$ 699,999.99	\$744.00 + \$1.03 per M in excess of \$600,000.00
\$ 700,000.00		\$ 799,999.99	\$847.00 + \$1.00 per M in excess of \$700,000.00
\$ 800,000.00		\$ 899,999.99	\$947.00 + \$0.97 per M in excess of \$800,000.00
\$ 900,000.00		\$ 999,999.99	\$1,044.00 + \$0.95 per M in excess of \$900,000.00
\$ 1,000,000.00		\$ 1,099,999.99	\$1,139.00 + \$0.92 per M in excess of \$ 1,000,000.00
\$ 1,100,000.00		\$ 1,199,999.99	\$1,231.00 + \$0.89 per M in excess of \$ 1,100,000.00
\$ 1,200,000.00		\$ 1,299,999.99	\$1,320.00 + \$0.87 per M in excess of \$ 1,200,000.00
\$ 1,300,000.00		\$ 1,399,999.99	\$1,407.00 + \$0.84 per M in excess of \$ 1,300,000.00
\$ 1,400,000.00		\$ 1,499,999.99	\$1,491.00 + \$0.81 per M in excess of \$ 1,400,000.00
\$ 1,500,000.00		\$ 1,999,999.99	\$1,572.00 + \$0.80 per M in excess of \$ 1,500,000.00
\$ 2,000,000.00		\$ 2,499,999.99	\$1,972.00 + \$0.79 per M in excess of \$ 2,000,000.00
\$ 2,500,000.00		\$ 2,999,999.99	\$2,367.00 + \$0.77 per M in excess of \$ 2,500,000.00
\$ 3,000,000.00		\$ 3,499,999.99	\$2,752.00 + \$0.75 per M in excess of \$ 3,000,000.00
\$ 3,500,000.00		\$ 3,999,999.99	\$3,127.00 + \$0.72 per M in excess of \$ 3,500,000.00
\$ 4,000,000.00		\$ 4,999,999.99	\$3,487.00 + \$0.69 per M in excess of \$ 4,000,000.00
\$ 5,000,000.00		\$ 5,999,999.99	\$4,177.00 + \$0.67 per M in excess of \$ 5,000,000.00
\$ 6,000,000.00		\$ 7,999,999.99	\$4,847.00 + \$0.64 per M in excess of \$ 6,000,000.00
\$ 8,000,000.00		\$10,999,999.99	\$6,127.00 + \$0.61 per M in excess of \$ 8,000,000.00
\$11,000,000.00		\$13,999,999.99	\$7,957.00 + \$0.59 per M in excess of \$11,000,000.00
\$14,000,000.00		\$57,999,999.99	\$9,727.00 + \$0.56 per M in excess of \$14,000,000.00
\$58,000,000.00		\$91,999,999.99	\$34,367.00 + \$0.51 per M in excess of \$58,000,000.00
\$92,000,000.00		Over 92MM	\$51,707.00 + \$0.40 per M in excess of \$92,000,000.00

SCHEDULE "F"

Gross			Fee
More Than	but	Less Than	
\$ 0.00		\$ 99,999.99	125
\$ 100,000.00		\$ 199,999.99	\$129.00 + \$1.03 per M in excess of \$100,000.00
\$ 200,000.00		\$ 299,999.99	\$232.00 + \$0.88 per M in excess of \$200,000.00
\$ 300,000.00		\$ 399,999.99	\$320.00 + \$0.83 per M in excess of \$300,000.00
\$ 400,000.00		\$ 499,999.99	\$403.00 + \$0.81 per M in excess of \$400,000.00
\$ 500,000.00		\$ 599,999.99	\$484.00 + \$0.79 per M in excess of \$500,000.00
\$ 600,000.00		\$ 699,999.99	\$563.00 + \$0.77 per M in excess of \$600,000.00
\$ 700,000.00		\$ 799,999.99	\$640.00 + \$0.75 per M in excess of \$700,000.00
\$ 800,000.00		\$ 899,999.99	\$715.00 + \$0.73 per M in excess of \$800,000.00
\$ 900,000.00		\$ 999,999.99	\$788.00 + \$0.71 per M in excess of \$900,000.00
\$ 1,000,000.00		\$ 1,099,999.99	\$859.00 + \$0.69 per M in excess of \$ 1,000,000.00
\$ 1,100,000.00		\$ 1,199,999.99	\$938.00 + \$0.67 per M in excess of \$ 1,100,000.00
\$ 1,200,000.00		\$ 1,299,999.99	\$995.00 + \$0.65 per M in excess of \$ 1,200,000.00
\$ 1,300,000.00		\$ 1,399,999.99	\$1,060.00 + \$0.63 per M in excess of \$ 1,300,000.00
\$ 1,400,000.00		\$ 1,499,999.99	\$1,123.00 + \$0.61 per M in excess of \$ 1,400,000.00
\$ 1,500,000.00		\$ 1,999,999.99	\$1,184.00 + \$0.60 per M in excess of \$ 1,500,000.00
\$ 2,000,000.00		\$ 2,499,999.99	\$1,484.00 + \$0.59 per M in excess of \$ 2,000,000.00
\$ 2,500,000.00		\$ 2,999,999.99	\$1,779.00 + \$0.58 per M in excess of \$ 2,500,000.00
\$ 3,000,000.00		\$ 3,499,999.99	\$2,069.00 + \$0.56 per M in excess of \$ 3,000,000.00
\$ 3,500,000.00		\$ 3,999,999.99	\$2,349.00 + \$0.54 per M in excess of \$ 3,500,000.00
\$ 4,000,000.00		\$ 4,999,999.99	\$2,619.00 + \$0.52 per M in excess of \$ 4,000,000.00
\$ 5,000,000.00		\$ 5,999,999.99	\$3,139.00 + \$0.50 per M in excess of \$ 5,000,000.00
\$ 6,000,000.00		\$ 7,999,999.99	\$3,639.00 + \$0.48 per M in excess of \$ 6,000,000.00
\$ 8,000,000.00		\$10,999,999.99	\$4,599.00 + \$0.46 per M in excess of \$ 8,000,000.00
\$ 11,000,000.00		\$13,999,999.99	\$5,979.00 + \$0.44 per M in excess of \$11,000,000.00
\$ 14,000,000.00		\$57,999,999.99	\$7,299.00 + \$0.42 per M in excess of \$14,000,000.00
\$ 58,000,000.00		\$91,999,999.99	\$25,779.00 + \$0.38 per M in excess of \$58,000,000.00
\$ 92,000,000.00		Over 92MM	\$38,699.00 + \$0.30 per M in excess of \$92,000,000.00

Schedule "G" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

Schedule "H" - Beer, Wine & Liquor

The following is set forth as the schedule of licenses for doing business, together with the requirements therefore, within the city limits for each calendar year until repealed or revised:

- (1) ALCHOHOLIC BEVERAGES. Licenses levied under this subsection are in addition to all other licenses and taxes. These licenses shall not be prorated and the annual license shall be paid regardless of opening date of the business.
- (2) Any person or other lawful entity desiring the consent of the city to the issuance by the Alabama Alcoholic Beverage Control Board of any alcoholic beverage related license or permit, or to any change or other action regarding such license or permit shall pay to the city clerk a nonrefundable investigation fee of one hundred dollars (\$100.00), per application. Payment is to be made prior to the investigation of said application.

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	\$75.00	
050 (Beer Off Premise Only)	312122	\$75.00	
060 (Table Wine On/Off Premise)	312131	\$75.00	
070 (Table Wine Off Premise Only)	312131	\$75.00	
010 (Lounge Retail Liquor Class I)	312121 312141 312131	\$75.00 \$650.00 \$75.00	All three codes are part of the package plus the business license code.
011 (Package Store Liquor Class II)	312122 312141 312131	\$75.00 \$650.00 \$75.00	All three codes are part of the package plus the business license code.
020 (Restaurant Retail Liquor)	312121 312141 312131	\$75.00 \$650.00 \$75.00	All three codes are part of the package plus the business license code.
032 (Club Liquor Class II)	312121 312141 313131	\$75.00 \$650.00 \$75.00	All three codes are part of the package plus the business license code.
110 (Wholesale Table Wine & Beer)	312132	\$375.00	Distributors License

Retail dealers serving liquors and wines for consumption on premises shall pay an additional amount equal to ten (10) percent of the total gross purchases of all liquor and/or wines, said amount to be paid monthly on the fifteenth day of each month.

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	\$10.00
Weekly Rate	issued for week-long sales activity	\$25.00
Monthly Rate	issued for month-long sales activity	\$50.00
Yearly Rate	issued for annual sales activity	\$100.00

Schedule "J" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$50.00 per decal
All taxi cabs or limousines over 1	\$25.00 per decal

Schedule "K" - 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 "L" - Special Events Licenses

The following licenses shall be in effect per special event:

Yard Sale (per three days)	\$5.50
Carnival, fair, or festival (per week)	\$500.00
Other Special Event (per week)	\$100.00

Schedule "M" - Fortune Tellers

Annual license rate is \$1,000.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$500.00 and that becomes the minimum rate thereafter.

Schedule "N" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$20.00 per decal
6 to 10 machines vending any type merchandise or product	\$10.00 per decal
all over 10 machines vending any type merchandise or product	\$5.00 per decal

Schedule "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$50.00 per decal
All billiard or pool tables over 2	\$25.00 per decal

Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$25.00 per decal
All machines over 10	\$10.00 per decal

MECHANICAL AMUSEMENT DEVICES

Section 1 - Definitions

- (1) A "Mechanical Amusement Device" (hereinafter referred to as a "MAD") means an instrument, machine, or contrivance
- (a) which may be operated or set in motion upon the insertion of a coin, bill, slug, token, plat, disc, money or any other insertion device or object,
 - (b) which may be operated for use as a game, entertainment, or amusement of any kind whatsoever,
 - (c) and which may reward or be used to reward a player with non-cash merchandise, prizes, toys, gifts, certificates or novelties of any value whatsoever.

A MAD does include, but is not limited to, video games which reward or are used to reward players with merchandise or certificates, such as, or substantially similar to, the following brands: Cherry Angel, Cherry 2000, Cherry master, Cherry Master 96, Cherry master 96 Special Edition, Cherry master 97, Skill Cherry, Skill Cherry 97, Cherry 96 Special Edition, New Cherry 96, New Cherry 96 Special Edition, New Cherry 2000, Funny Fruit, Fruit Bonus, Fruit Bonus '96, Fruit Bonus 96 Special Edition, New Fruit Bonus 96 Special Edition, Gold Touch, Cadillac Jack Plus, Triple Jack, Magic Bomb, Mystery J&B, Reel of Fortune, Barn Yard Animals, Triple Plays, Texas Reels, Master 5, Klondike Five, and Magic Bomb.

A MAD does not include crane game machines, claw game machines, kiddy ride machines, pinball machines, foosball machines, table soccer machines, miniature racetrack machines, miniature football machines, basketball machines, skeeball machines, target or shooting gallery machines, bowling machines, air hockey machines, and billiard machines.

- (2) A "person" refers to an individual or corporate entity (such as a corporation, limited liability company, or limited liability partnership).
- (3) A "Permit Holder" refers to an individual or corporate entity that has obtained a permit for a MAD from the City as described herein.

Section 2 - Permits

No person shall possess, own, manage, lease, rent, or exercise control over a MAD that is located within the City unless a valid permit has first been obtained for that MAD as described in this Ordinance.

Section 3 - Application for MAD Permit; Issuance or Non-Issuance of MAD Permit

- (1) Any person who possesses, owns, manages, leases, rents, or exercises control over one or more MADs that are located within the City, must submit an application to the City Clerk for a permit for each and every such MAD on a form provided for by the City Clerk. The application provided by the City Clerk may be used to apply for more than one MAD permit.

Continued on next page.

- (2) The application must contain the following information, among other things deemed necessary by the City Clerk:
 - (a) The address, full name, and date of birth (if applicable) of the person applying for the permit.
 - (b) The owner, description, model and serial number of each MAD;
 - (c) The address and specific location of each MAD;
 - (d) If the person applying is not an individual person, then the full name, present address, and date of birth of each and every owner and operator of the business or operation; and
 - (e) A drawing of the floor plan of the premises/interior structure where each MAD is located, all exits, and the proposed location of each MAD.
- (3) The application for a MAD permit must be accompanied by a fee of Two Thousand and 00/100 Dollars (\$2,000.00) for the first MAD to be permitted, and Five Hundred Dollars (\$500.00) per MAD for each additional MAD to be permitted.
- (4) No MAD permit shall be issued by the City Clerk until:
 - (a) The Fire Department has determined that the proposed location of each MAD will not interfere with the egress from the building in case of fire, and that all fire regulations and life safety codes have been satisfied;
 - (b) The Building Inspector has determined that all electrical, pneumatic, and hydraulic connections to each MAD comply with the City Code, and that all building and zoning regulations have been satisfied;
 - (c) The Police Department has verified the accuracy of the information set forth in the application. No license shall be issued for any MAD if the Police Department makes a determination that said MAD is a "gambling device" as defined by state law. The Police Department shall not issue any verification if the application is incomplete or contains material inaccuracies. In addition, the Police Department shall investigate as to the possible criminal record of the applicant (or the officers and directors thereof, if the applicant is a corporation). Should it be determined that any of the said parties have, within two (2) years prior to the date of application, been convicted of any misdemeanor involving moral turpitude or involving the operation of a MAD, or of any felony, said conviction shall be grounds for denial of a MAD permit.
- (5) The City Clerk shall deny an application for a MAD permit upon a determination that:
 - (a) the application contains misstatements or misleading statements of material facts,
 - (b) the proposed operation of the MAD, or of the business, would not or does not comply with one or more applicable municipal ordinances or state statutes,
 - (c) there has been no approval from the Fire Department, Building Inspector, and Police Department, or
 - (d) the applicant has failed to pay the required permit fee.
- (6) Each applicant shall be notified by registered mail (at any address listed in the application for license) or by hand delivery of the issuance or non-issuance of a MAD permit by the City Clerk.
- (7) Upon approving a MAD permit for a MAD, the City Clerk shall issue a sticker or decal to the applicant for each such MAD. The sticker or decal shall designate the term for which the MAD permit is valid. The applicant must place and maintain the sticker or decal on the MAD in a clearly visible location. No such said sticker or decal shall be used for any MAD other than the MAD for which the sticker or decal is issued.
- (8) The term of a MAD permit extends from the date of the permit's issuance until December 31 of that calendar year.
- (9) An applicant whose application for a MAD permit has been denied for any reason shall have the right to appeal the decision of the City Clerk to the City Council. Any such notice of appeal shall be filed with the City Clerk within five (5) days of the date of the City Clerk's decision. The City Council will hold a hearing regarding the appeal, and its decision shall be final and conclusive.

Continued on next page.

- (10) If, after the issuance of any MAD permit, the permit holder desires to operate additional MADs or to relocate the MADs that have already been permitted, then the applicant shall submit an amended application in a form prescribed by the City Clerk, showing the modifications and/or additions desired. If the permit holder is seeking a MAD permit for one or more MADs, then he must pay an application fee for each additional MAD, as described above. The same procedure described above shall be followed with respect to an applicant's seeking additional MAD permits or permission to relocate one or more MADs.

Section 4 - Annual Renewal

- (1) Once the term of a MAD permit has expired, that MAD permit is invalid and shall be as if that MAD permit had never been issued by the City.
- (2) Within thirty (30) days prior to the expiration of a term for a MAD permit, a permit holder may apply to the City Clerk for renewal thereof, on such applications as shall be provided by the City Clerk.
- (3) Renewal applications shall contain the same information as in an original application, as well as any changes from the information furnished to the City Clerk in the original application.
- (4) A renewal application for a MAD permit shall be accompanied by a renewal application fee of Two Thousand and 00/100 Dollars (\$2,000.00) for the first MAD to be permitted, and Five Hundred Dollars (\$500.00) per MAD for each additional MAD to be permitted. The City Clerk shall deny an application for MAD permit for any reason for which an original application could be denied.

Section 5 - Restrictions

- (1) The following restrictions apply to all MADs:
- (a) No person may operate a MAD unless said person is over the age of nineteen (19) years old.
 - (b) No firearms shall be permitted on premises where a MAD is located.
 - (c) No narcotics or controlled substances under the laws of the United States or the State of Alabama shall be permitted on premises where a MAD is located.
 - (d) At least one supervisor of at least twenty-one (21) years of age, employed by the Permit Holder, shall be on duty at all times and be present on a premises where a MAD is located.
 - (e) No MAD may be operated between the hours of 12:00 A.M. and 6:00 A.M.
 - (f) No person can reward a player of a MAD with non-cash merchandise, prizes, toys, gifts, certificates or novelties that have a wholesale value of more than Five Dollars (\$5.00).
 - (g) No person or player can redeem non-cash merchandise, prizes, gifts, toys, gift certificates, or novelties awarded from a MAD for cash.
 - (h) No issuer of a gift certificate that has been awarded to a player of a MAD to give cash for the gift certificate. Only merchandise can be given for the gift certificate.
 - (i) A person can only give one award per game to a player of a MAD, and the wholesale value of the prize cannot exceed Five Dollars (\$5.00).
- (2) The owner or operator of any business with a MAD permit, who gives a gift certificate as an award, must sign the gift certificate and stamp on it the name of the business.
- (3) It shall be unlawful for any person or Permit Holder to violate one or more of these restrictions, or to cause or permit one or more of these restrictions to be violated.

Continued on next page.

Section 6 - Restrictions on Premises Containing More than Six or More MADs

- (1) No person under the age of nineteen (19) shall be permitted on any premises that contains six (6) or more MADs.
- (2) No alcoholic beverages may be consumed, possessed, or sold on any premises that contain six (6) or more MADs.
- (3) No premises located within 1,000 feet of the property line of any public school or place of worship/assembly may contain six (6) or more MADs.
- (4) It shall be unlawful for any person or Permit Holder to violate one or more of these restrictions, or to cause or permit one or more of these restrictions to be violated.

Section 7 - Revocation of Permit

When the City Clerk finds one or more of the following has occurred:

- (a) The making of a misstatement or misleading statement of material fact in the application (either the original or renewal application), not discovered until after the issuance of the permit;
- (b) The operation of the MAD does not comply with one or more applicable state/federal statutes or municipal ordinances; or
- (c) A violation of any statutes or ordinances pertaining to the consumption or possession of alcoholic beverages by a minor, or any statutes or ordinances pertaining to the possession of controlled substances or narcotics, has occurred on the premises, then it shall be the duty of the City Clerk to then notify the Permit Holder of his determination and advise the Permit Holder at least ten (10) days prior to the date of the hearing that at a fixed time and place specified in the notice, he will apply to the City Council of Tarrant for a suspension or revocation of the MAD permit. At the time and place specified in the notice, the Permit Holder may appear before the City Council in person and by counsel, one or both, and show cause, if any there be, why said permit should not be suspended or revoked. Any determination made by the City Council shall be final and conclusive.

Section 7 - Penalties

- (1) Any person or Permit Holder that violates one or more of the provisions of this Ordinance, or causes or permits one or more of these provisions to be violated may be punished by a fine not exceeding five hundred dollars (\$500.00), or by serving a sentence of not more than one hundred eighty (180) days in the City of Tarrant jail, or by both such fine and sentence.
- (2) Any MAD that
 - (a) Has not been permitted as prescribed in this Ordinance,
 - (b) Does not display the stamp/permit as described in this Ordinance, or
 - (c) Is involved or utilized in connection with the violation of one or more of the restrictions listed in Sections 5 and 6, is hereby declared a public nuisance and may be seized by the City. Upon reasonable notice to the owner (by regular mail and posting on the property where the MAD was seized), the City Council may hold a public hearing to determine whether there is any reason not to order the destruction of the MAD, and if not, to order the destruction of the MAD.
- (3) It shall be grounds for the rejection, suspension or revocation of a business license under Chapter 5 of the Tarrant City Code for any person or officer, employee, or agent of any person or Permit Holder that is a business, to cause or permit one or more of the provisions of this Ordinance to be violated.

Section 9.

- (1) Those persons who have obtained an Amusement Center License from the City (pursuant to Ordinance No. 929) prior to the enactment of this Ordinance are not required to submit an application for a MAD permit with respect to their specific operations that are subject to their previously-obtained Amusement Center License. The Amusement Center License governs those persons with respect to those specific operations until December 31, 2002. However, effective December 31, 2002, this Ordinance applies to all persons, including those persons who have obtained an Amusement Center License from the City (pursuant to Ordinance No. 929) prior to the enactment of this Ordinance.

Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$50.00 per decal
From 3 to 5 buses, trucks or other equipment	\$25.00 per decal
Over 5 buses, trucks or other equipment	\$10.00 per decal

Schedule "R" - Number of Employees

Where personnel are from 1 to 2 people	\$100.00
Where personnel are from 3 to 5 people	\$250.00
Where personnel are from 6 to 10 people	\$400.00
Where personnel are from 11 to 20 people	\$550.00
Where personnel are from 21 to 50 people	\$700.00
Where personnel are from 51 to 75 people	\$850.00
Where personnel is from 76 to 100 people	\$1,000.00
Personnel over 100 to be	\$1,000.00 + \$50.00 per person over 100.

Schedule "S" - Square Feet

Warehouse and Warehousing

S-1	From zero	to	5,000 Square Feet	\$100.00
S-2	From 5,000.01	to	10,000 Square Feet	\$200.00
S-3	From 10,000.01	to	20,000 Square Feet	\$300.00
S-4	From 20,000.01	to	30,000 Square Feet	\$400.00
S-5	From 30,000.01	to	40,000 Square Feet	\$500.00
S-6	From 40,000.01	to	50,000 Square Feet	\$600.00
S-7	From 50,000.01	to	60,000 Square Feet	\$700.00
S-8	From 60,000.01	to	70,000 Square Feet	\$800.00
S-9	From 70,000.01	to	80,000 Square Feet	\$900.00
S-10	From 80,000.01	to	90,000 Square Feet	\$1,000.00
S-11	From 90,000.01	to	100,000 Square Feet	\$1,200.00
S-16	From 100,000.01	up		\$1,200.00 plus \$.01 per square foot over 100,000

Schedule "U" - Banks / Savings and Loans

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings and Loan ATM Location	\$10.00
Savings and Loan Branch Location	\$10.00
Savings and Loan Mail Office Facility	\$125.00

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

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

SECTION 21. Delivery License.

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.
- (a) 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 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.
 - (b) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
 - (c) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

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.

Schedule "W" – Real Estate

Each person, whether as principal or agent, engaged in the business of buying, renting, selling or exchanging real estate, connected with such person's business, engaged directly in buying, renting, selling or exchanging real estate in the city limits \$200.00.

Each real estate firm having a broker's license under the real estate laws of the state, having its principal place of business located in the city \$250.00

Hotels, motels, boardinghouses, and inns shall pay a license of 1% of gross annual rents for the next year preceding, with a minimum license of \$300.00

Each person or company renting or leasing residential real estate or any related structure or improvement located thereon within the city limits of Tarrant shall pay \$125.00 for each rental unit.

Each person or company renting commercial real estate or any related structure or improvement located thereon within the city limits of Tarrant, shall pay a license of 2% of gross annual rents located thereon within the city limits of Tarrant.

Schedule “X” – Amusements

All fees for these licenses must be applied for and purchased through the City of Tarrant.

Mechanical Amusement Devices:

An annual fee of two thousand dollars (\$2,000.00) for the first Mechanical Amusement Device and five hundred dollars (\$500.00) for each additional Mechanical Amusement Device. (See Tarrant Code of Ordinance Chapter 5, Article X for additional regulations)

Bingo:

Class A annual base fee of \$250.00
Class B annual base fee of \$15,000.00

No Half Year license allowed.

In addition to all other fees set forth each holder of a Class B Bingo License shall pay the following fees:

Through December 31, 2010 \$100.00 per bingo machine per month
On and after January 1, 2011 \$200.00 per bingo machine per month

Sweepstakes and/or Internet machine:

An annual fee of three thousand dollars (\$3,000.00) for each sweepstakes and/or internet machine.
(See Tarrant Code of Ordinance Chapter 5, Article XII for additional Regulations).

Schedule “Y” - Manufacturing

Each person carrying on in the city the business of any industry, foundry, fabricating plant, bridge building plant, boiler works, machine shop, metal finishing, plating or treating plant, nut or bolt factory, pipe shop, radiator plant, building bridges or erecting steel or other metal framework for buildings, cement factory or plant, stone quarry and crusher, coke and coal by-products plant or any other type of manufacturing shall pay 1/10 of 1% (\$1.00 per thousand) of the gross sales, professional fees and or charges from said business for the preceeding year; provided that there shall be a minimum license of.....\$300.00

Schedule “Z” – Administrative support only office

Businesses maintaining an office within the city for the administrative support of their own organization shall pay a license determined by gross annual payroll of the Tarrant office; said license shall be 1/5 of 1% of the gross annual payroll with a minimum license of.....\$300.00

Schedule "AA"—Gross Sales/Professional Fees

Includes the sale of any product purchased, manufactured, or produced by said business:

Each person engaged in the business of selling any product at retail or wholesale shall pay a license based on the entire gross sales, professional fees and/or charges for the preceding year:

\$0.00 to \$15,000.00	\$125.00
\$15,000.01 to \$49,999.99	\$150.00
\$50,000.00 to \$99,999.99	\$250.00

On gross sales, profession fees, and/or charges at or above \$100,000.00 but less than \$1,000,000.00, \$250.00 plus 3/20 of 1% of (\$1.50 per thousand).

On gross sales, professional fees, and/or charges at or above \$1,000,000.00 but less than \$10,000,000.00 the license amount shall be as stated above on the first \$1,000,000.00 plus 1/8 of 1% (\$1.25 per thousand).

On gross sales, professional fees, and/or charges at or above \$10,000,000.00 but less than \$20,000,000.00 the license amount shall be as stated above on the first \$10,000,000.00 plus 1/10 of 1% (\$1.00 per thousand).

On gross sales, professional fees, and/or charges at or above \$20,000,000.00 but less than \$40,000,000.00 the license amount shall be as stated above on the first \$20,000,000.00 plus 3/40 of 1% (\$.75 per thousand).

On gross sales, professional fees, and/or charges at or above \$40,000,000.00 but less than \$60,000,000.00 the license amount shall be as stated above on the first \$40,000,000.00 plus 1/20 of 1% (\$.50 per thousand).

On gross sales, professional fees, and/or charges at or above \$60,000,000.00 the license amount shall be as stated above on the first \$60,000,000.00 plus 1/40 of 1% (\$.25 per thousand) of all gross sales, professional fees, and/or charges at or above \$60,000,000.00

Appendix

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, please visit our website [here](#). 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. Note: Not all municipalities enforce a police jurisdiction. However, 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) for each offense, and/or imprisonment.

All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a fifteen (15%) percent penalty due February 1st plus one (1%) percent interest. An additional fifteen (15%) percent penalty will be due March 2nd plus one (1%) percent interest 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 RDS.

Website: www.revds.com

Email: bizlicensesupport@revds.com

Phone: 800.556.7274

Fax: 844.528.6529

Free, Easy Online Filing available at www.bizlicenseonline.com.