

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

111.00	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	F
112.00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
113.00	Forestry – logging, forestry, timber track operations, timber mgt	D
114.00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	E
115.00	Agriculture support – cotton gins, farm mgt, post-harvest activities	F
211.00	Oil and gas extraction – natural gas liquid extraction, crude extraction	C
212.00	Mining - (except for oil and gas) all related mining activities	C
213.00	Mining support services – for oil and gas mining activities, oil/gas wells	C
221.00	Utilities – electric power or light company	G
221.01	Utilities – natural gas company	G
221.02	Utilities – water, sewage treatment, steam, and other	G
236.00	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions	E
237.00	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer	D
238.00	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy	E
311.00	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
312.00	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	E
313.00	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
314.00	Other mfg – mill operations not covered in 313, rugs, linen, curtains	E
315.00	Apparel mfg – women, men, children, hosiery, lingerie outerwear, accessories	D

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

316.00	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	D
321.00	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	D
322.00	Paper mfg – pulp, paper, and converted products, stationary, tubes, cores	D
323.00	Printing – screen, quick, digital, books, lithographic, handbills, comm.	D
324.00	Petroleum and coal mfg – asphalt, grease, roofing, paving products	C
325.00	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	C
326.00	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
327.00	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
331.00	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	D
332.00	Metal fabrication – cutlery, structural, ornamental, machine shops	D
333.00	Machinery mfg – office machinery, industrial, engines, farm, HVAC	C
334.00	Computer & electronic mfg – audio, video, circuit boards, peripherals	C
335.00	Appliance mfg – small appliance, lighting, electrical, battery, freezer	C
336.00	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	D
337.00	Furniture mfg – cabinets, office, household, beds, kitchen	C
339.00	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
421.00	Wholesale trade – <u> durable</u> , vehicle, machinery, equipment, furniture	E
422.00	Wholesale trade – <u> non-durable</u> , wholesale gasoline distributor	F

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

422.01	Wholesale trade –non-durable, paper, apparel, grocery, beverages, dairy	E
441.00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	C
441.01	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ...– dealerships and lots	D
442.00	Furniture – furniture, home furnishings, stores, floor coverings, window	C
443.00	Electronic & appliance store – household, radio, television, computers	B
444.00	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
445.00	Food & beverage stores – grocery, convenience store, markets	B
446.00	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	C
447.00	Gasoline Retail - selling gasoline with or without convenience stores	E
448.00	Clothing & accessories – men, women, children, infant, shoe, jewelry	B
451.00	Sporting goods & hobbies – toy, fish, gun, books, games	C
452.00	General merchandise stores – department, warehouse clubs, superstores	C
453.00	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	F
453.01	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	B
454.00	Non-store retailers – vending machine operators, direct selling, mail order	D
454.01	Non-Store Retailer – peddlers license / local peddler	H
482.00	Rail transportation – transportation, ticket offices, state regulated	11-51-124

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

483.00	Water transportation – coastal, freight forwarders, inland, passenger	B
484.00	Truck transportation – local, long-distance, freight, moving, and storage	C
484.01	Truck transportation – terminal – state regulated	37-3-33
485.00	Passenger transportation – charter and other vehicle transit services	B
485.01	Passenger transportation – bus terminals state regulated	37-3-33
485.02	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	I
485.03	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggies	I
487.00	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
492.00	Couriers – couriers and local messengers, services, local delivery services	C
493.00	Warehousing and storage – distribution, household, refrigerated, special	F
511.00	Publishing industries except internet – newspaper, book, periodical, databases, software	B
512.00	Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
517.00	Telecommunications – telephone local	11-51-128
517.01	Telecommunications – telephone long distance	11-51-128
517.02	Telecommunications – cellular and other wireless, paging	J
517.03	Telecommunications – resellers of service	J
519.00	Information services and data processing – providing, storing, processing, access to information	A
522.00	Bank Main Office – not branch location or ATM	Q

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

522.01	Bank Branch or ATM – not main office of bank	Q
522.02	Savings and Loans – not branch location or ATM	Q
522.03	S&L Branch or ATM – not main office of S&L	Q
522.04	Pawn Shop – whether title pawn or merchandise	A
522.05	Credit services – companies and activities related to credit and mediation	B
523.00	Securities, commodity – brokerage, portfolio, investment, other financial services	A
524.00	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11-51-120/123
524.01	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
524.02	Agent Office – administration of third parties, pension funds, annuities, etc	B
525.00	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	A
531.00	Real estate – offices, agents, brokers, management, appraisers	B
532.00	Rental and leasing – auto, truck, trailer, RV, all tangible property	E
532.01	Rental and leasing – movie and video rental	D
541.00	Attorney/Lawyers – individual and/or firm professional license	A
541.01	Accountant/CPAs – individual and/or firm professional license	F
541.13	Other Accounting Services	F
541.02	Architect – individual and/or firm professional license	A
541.03	Physician – individual and/or firm	A

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

	professional license	
541.04	Dentist – individual and/or firm professional license	A
541.05	Chiropractor – individual and/or firm professional license	A
541.06	Optometrist – individual and/or firm professional license	A
541.07	Engineer – individual and/or firm professional license	A
541.08	Surveyor – individual and/or firm professional license	A
541.09	Computer Programmer – individual and/or professional firm license	A
541.10	Photographer – studios, portrait, commercial, services	C
541.11	Veterinarian – individual and/or firm professional license	A
541.12	Professional Services Not Elsewhere Classified – scientific, technical	A
551.00	Management companies – offices, enterprises, regional, corporate	B
561.00	Exterminating services – exterminating company and its services	C
561.01	Janitorial firm – janitorial cleaning services – individual or firm	F
561.02	Landscaping Services	C
561.03	Administrative services – answering, employment, office, sec., travel	C
562.00	Waste management – companies, trucks, septic tanks, landfill, services	F
611.00	Educational services – technical, computer, sports, services, business	D
621.00	HMO – medical centers and services	B
621.01	Outpatient Care Centers – all other types of services	C
621.02	Ambulance – ambulance company and/or services	D
622.00	Hospitals – surgical, substance abuse, psychiatric, general care, special	C

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

623.00	Nursing care – residential care facility, day care, assisted living	C
623.01	Nursing Home – care for elderly and continuing care facilities	D
624.00	Social assistance – shelters, vocational, child care, abuse, emergency	E
711.00	Arts and sports – dance, musical, teams, tracks, promoters, agents	B
712.00	Museums – museums and historical sites, zoos, botanical gardens, parks	C
713.00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	B
721.00	Accommodations – hotels, motels and similar facilities	C
721.01	Accommodations – bed and breakfast inns and services	D
721.02	Accommodations – trailer parks, RV parks, and travel parks	E
721.03	Accommodations – rooming houses and boarding houses	E
722.00	Restaurant – full service restaurant facility	D
722.01	Restaurant – limited facility or service	D
722.02	Caterers – and/or mobile food services	C
811.00	Repairs and maintenance – auto, paint/body, carwash, other vehicular	C
811.01	Repairs and maintenance – all electronic equipment	B
811.02	Repairs and maintenance – all appliances, home & garden equipment	D
812.00	Personal Services – hair, skin, barber, beautician, diet, nail, tanning, funerals	E
812.01	Fortune Teller or Clairvoyant – individual reader license	K
910.00	Category for number of – vending machines for all types vending	L
910.01	Category for number of – pool tables	M

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

910.02	Category for number of – amusement devices and/or games	N
920.00	Category for number of – <u>employees</u> as a basis for calculating license	O
930.00	Category for number of – <u>square feet</u> used for calculating license amount	P
999.00	Unclassified miscellaneous <u>business</u> services not elsewhere classified	C
999.01	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	B
999.99	Delivery	R
923.00	Administration of human resource programs	
924.00	Administration of Environmental Quality Programs	
925.00	Administration of housing, urban, comm..	
926.00	Administration of Economic programs	
927.00	Space, research, and technology	
928.00	National Security and International Affairs	

Schedule "A" – If gross receipts are:

More Than	but	Less than			
0		1,999	\$20.00		
2,000		4,999	25 + 2.33 per M in excess of	2,000	
5,000		99,999	32 + 1.12 per M in excess of	5,000	
100,000		199,999	138 + 1.03 per M in excess of	100,000	
200,000		299,999	240 + .88 per M in excess of	200,000	
300,000		399,999	328 + .83 per M in excess of	300,000	
400,000		499,999	411 + .81 per M in excess of	400,000	
500,000		599,999	492 + .79 per M in excess of	500,000	
600,000		699,999	571 + .77 per M in excess of	600,000	
700,000		799,999	648 + .75 per M in excess of	700,000	

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

Schedule "B" – If gross receipts are:

More Than	but	Less than			
0		1,999	20.00		
2,000		4,999	25 + 3.00	per M in excess of	2,000
5,000		99,999	31 + 1.50	per M in excess of	5,000
100,000		199,999	172 + 1.33	per M in excess of	100,000
200,000		299,999	304 + 1.17	per M in excess of	200,000
300,000		399,999	420 + 1.11	per M in excess of	300,000
400,000		499,999	531 + 1.08	per M in excess of	400,000
500,000		599,999	639 + 1.05	per M in excess of	500,000
600,000		699,999	744 + 1.03	per M in excess of	600,000
700,000		799,999	847 + 1.00	per M in excess of	700,000

Schedule "C" – If gross receipt are:

More Than	but	Less than			
0		1,999	20.00		
2,000		4,999	27 + 4.00	per M in excess of	2,000
5,000		99,999	39 + 1.81	per M in excess of	5,000
100,000		199,999	211 + 1.72	per M in excess of	100,000
200,000		299,999	383 + 1.47	per M in excess of	200,000
300,000		399,999	530 + 1.38	per M in excess of	300,000
400,000		499,999	668 + 1.35	per M in excess of	400,000
500,000		599,999	803 + 1.32	per M in excess of	500,000
600,000		699,999	935 + 1.28	per M in excess of	600,000
700,000		799,999	1063 + 1.25	per M in excess of	700,000

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

Schedule "D" – If gross receipts are:

More Than	but	Less than			
0		1,999	20.00		
2,000		4,999	32 + 4.66	per M in excess of	2,000
5,000		99,999	46 + 2.24	per M in excess of	5,000
100,000		199,999	259 + 2.05	per M in excess of	100,000
200,000		299,999	464 + 1.76	per M in excess of	200,000
300,000		399,999	640 + 1.66	per M in excess of	300,000
400,000		499,999	806 + 1.66	per M in excess of	400,000
500,000		599,999	968 + 1.58	per M in excess of	500,000
600,000		699,999	1126 + 1.54	per M in excess of	600,000
700,000		799,999	1280 + 1.50	per M in excess of	700,000

Schedule "E" – If gross receipts are:

More Than	but	Less than			
0		1,999	20.00		
2,000		4,999	37 + 5.40	per M in excess of	2,000
5,000		99,999	53 + 2.60	per M in excess of	5,000
100,000		199,999	300 + 2.41	per M in excess of	100,000
200,000		299,999	541 + 2.05	per M in excess of	200,000
300,000		399,999	746 + 1.94	per M in excess of	300,000
400,000		499,999	940 + 1.89	per M in excess of	400,000
500,000		599,999	1129 + 1.84	per M in excess of	500,000
600,000		699,999	1313 + 1.80	per M in excess of	600,000
700,000		799,999	1492 + 1.75	per M in excess of	700,000

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

Schedule "F" - If gross receipts are:

More Than	but	Less than			
0		1,999	20.00		
2,000		4,999	43 + 6.00	per M in excess of	2,000
5,000		99,999	61 + 3.00	per M in excess of	5,000
100,000		199,999	346 + 2.72	per M in excess of	100,000
200,000		299,999	618 + 2.35	per M in excess of	200,000
300,000		399,999	853 + 2.21	per M in excess of	300,000
400,000		499,999	1074 + 2.16	per M in excess of	400,000
500,000		599,999	1290 + 2.11	per M in excess of	500,000
600,000		699,999	1501 + 2.05	per M in excess of	600,000
700,000		799,999	1706 + 2.00	per M in excess of	700,000

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" - 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

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

Schedule "I" - 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 "J" - 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 "K" - 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 "L" - 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
5 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 "M" - 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 "N" - 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

Schedule "O" - Number of Employees

R-1	Where personnel are from 1 to 2 people.....	100.00
R-2	Where personnel are from 3 to 5 people.....	250.00
R-3	Where personnel are from 6 to 10 people.....	400.00
R-4	Where personnel are from 11 to 20 people.....	550.00

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

R-5	Where personnel are from 21 to 50 people.....	700.00
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

Schedule "P" - Square Feet

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

Schedule "Q" - Banks / Savings & Loans

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

Schedule "R" - Delivery License

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

2008 TOWN CREEK BUSINESS LICENSE FEE SCHEDULE

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

- 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.