

Town of Trafford
Business License Fee Schedule

Schedule Number	Schedule Code	Business License Descriptions	Fee
721	01	Accommodations: - bed and breakfast inns and services	1/10 of 1% on gross annual rents in excess of \$3000.00 for the year next preceding with a minimum license of \$50.00
721	00	Accommodations: - hotels, motels and similar facilities	1/10 of 1% on gross annual rents in excess of \$3000.00 for the year next preceding with a minimum license of \$50.00
721	03	Accommodations: - rooming houses and boarding houses	1/10 of 1% on gross annual rents in excess of \$3000.00 for the year next preceding with a minimum license of \$50.00
721	02	Accommodations: - trailer parks, RV parks, and travel parks	1/10 of 1% on gross annual rents in excess of \$3000.00 for the year next preceding with a minimum license of \$50.00
541	01	Accountant/CPA - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
561	03	Administrative & support services - answering, employment, office, sec., travel	\$ 50.00
115114	00	Agriculture Support - cotton gins, farm management, post-harvest activities	\$ 75.00
481	00	Air transportation- airline tickets, shipping, freight, charters service	\$ 50.00
312141	00	Alcohol - state regulated through ABC	\$ 50.00
621	02	Ambulance - ambulance company and/or service	\$ 50.00
713	00	Amusements - arcades, golf clubs, marinas, fitness, bowling centers	\$0 to \$50,000.00.....\$75.00 \$50,000.01 \$100,00.00.....\$100.00 plus .001 percent of all sales exceeding \$100,000.00
112990	00	Animal Production - dairy, cattle, ranching, sheep, chickens, poultry	\$ 50.00
315	00	Apparel Mfg. - women, men, children, hosiery, lingerie, outerwear, accessories	\$ 50.00

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541	02	Architect - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
711	00	Arts and sports - dance, musical, teams, tracks, promoters, agents	\$ 50.00
541	00	Attorneys/Lawyers - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
812	02	Bail Bondsman	\$ 50.00
522	01	Bank Branch or ATM - not main office of bank	\$ 50.00
522	00	Bank Main Office - not branch location or ATM	\$ 75.00
312121	00	Beer - off premise - state regulated through ABC	\$ 75.00
312122	00	Beer - on/off premise - state regulated through ABC	\$ 75.00
312132	00	Beer & Wine - wholesale distributor	\$ 375.00
312132	01	Beer Wholesale Distributor	\$ 275.00
312212	00	Beverage mfg - all types of soft drinks, bottled water, breweries, ice	\$ 50.00
515	00	Broadcasting (except internet) - radio and television stations	\$ 50.00
444	00	Building materials and gardening equipment dealers - hardware, paint	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01.....\$125.00 plus .001 percent on all sales exceeding \$100,000.00
910	00	Category for number of pool tables	Not exceeding 4 tables \$200.00, each additional table \$100.00
722	02	Caterers - and/or mobile food services	\$ 50.00
325	00	Chemical mfg. - fertilizer, wood, pesticide, paint, soap and resin	\$ 50.00

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541	05	Chiropractor - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
448	00	Clothing & accessories - men, women, children, infant, shoe, jewelry	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01\$125.00 plus .001 percent on all sales exceeding \$100,000.00
334	00	Computer & electronic mfg. - audio, video, circuit boards, peripherals	\$ 50.00
541	09	Computer programmer - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
236220	00	Contractors - general contractors - commercial bldg, residential, sub-divisions	\$0.00 to \$99,999.99.....\$100.00 \$100,000.00 to \$149,999.99.....\$200.00 \$150,000.00 to \$200,000.00.....\$250.00 \$200,000.01 or higher.....\$300.00
236221	00	Contractors - general contractors- itinerant (individual) not local	\$0.00 to \$99,999.99.....\$100.00 \$100,000.00 to \$149,999.99.....\$200.00 \$150,000.00 to \$200,000.00.....\$250.00 \$200,000.01 or higher.....\$300.00
237991	00	Contractors - heavy construction - itinerant not local	\$0.00 to \$99,999.99.....\$100.00 \$100,000.00 to \$149,999.99.....\$200.00 \$150,000.00 to \$200,000.00.....\$250.00 \$200,000.01 or higher.....\$300.00
237990	00	Contractors - heavy construction- highway, bridge, street, water, sewer	\$0.00 to \$99,999.99.....\$100.00 \$100,000.00 to \$149,999.99.....\$200.00 \$150,000.00 to \$200,000.00.....\$250.00 \$200,000.01 or higher.....\$300.00
237990	01	Contractors - specialty trade - building equipment & mechanical install	\$ 50.00
238340	00	Contractors - specialty trade - carpentry, contractors	\$ 50.00

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238110	00	Contractors - specialty trade - concrete contractors	\$	50.00
238310	00	Contractors - specialty trade - drywall, acoustical & insulation	\$	50.00
238910	00	Contractors - specialty trade - excavation and site development	\$	50.00
238330	00	Contractors - specialty trade - floor coverings all types	\$	50.00
238150	00	Contractors - specialty trade - glass and glazing contractors	\$	50.00
238320	02	Contractors - specialty trade - heating & air conditioning	\$	50.00
238221	00	Contractors - specialty trade - itinerant (individual) not local	\$	50.00
238140	00	Contractors - specialty trade - masonry and stone contractors	\$	50.00
238130	00	Contractors - specialty trade - non-general and non-heavy	\$	50.00
238320	01	Contractors - specialty trade - painting and wall covering	\$	50.00
238320	00	Contractors - specialty trade - plumbing	\$	50.00
238160	00	Contractors - specialty trade - roofing, siding & sheet metal	\$	50.00
238120	00	Contractors - specialty trade - structural steel erection	\$	50.00
238430	00	Contractors - specialty trade - tile, marble, terrazzo & mosaic	\$	50.00
238115	00	Contractors - specialty trade - water well drilling & irrigation	\$	50.00
238910	01	Contractors - specialty trade - wrecking and demolition	\$	50.00
238210	00	Contractors - specialty trade - electrical	\$	50.00
492	00	Couriers - couriers and local messengers, services, local delivery services	\$	50.00
522	05	Credit Services - companies and activities related to credit and mediation	\$	50.00

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441	01	Dealerships and lots - new/or used automobiles, motorcyle, boats, etc.	\$100 plus .001 percent of all sales exceeding \$100,000.00
999	00	Delivery	See Section 21 Below
541	04	Dentist - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
722	03	Drinking Establishment - club, lounge, bar or other	\$ 500.00
611	00	Educational services - technical, computer, sports, services, business	\$ 50.00
335	00	Electrical Equipment, Appliance and Component mfg. - small appliance, lighting, Electrical, battery, freezer	\$ 50.00
443	00	Electronic & appliance store - household, radio, television, computers	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01.....\$125.00 plus .001 percent on all sales exceeding \$100,000.00
541	07	Engineer - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
561	00	Exterminating services - exterminating company and its service	\$ 50.00
111998	00	Farming and Crop Production - agriculture, crop production, nursery, growers, fruit	\$ 50.00
114119	00	Fishing & Hunting - hunting and trapping, finfish, shellfish, supplies	\$ 50.00
445	00	Food & beverage stores - grocery, convenience store, markets	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01.....\$125.00 plus .001 percent on all sales exceeding \$100,000.00

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311991	00	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing	\$ 50.00
113110	00	Forestry - logging, forestry, timber track operations, timber mgmt plus bond	\$ 250.00
812	01	Fortune teller or Clairvoyant - individual reader license	\$ 2,500.00
525	00	Funds, trust, other financial agencies - funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	\$ 75.00
337	00	Furniture & related products mfg. - cabinets, office, household, beds, kitchen	\$ 50.00
442	00	Furniture , home furnishings, stores, floor coverings, window	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01\$125.00 plus .001 percent on all sales exceeding \$100,000.00
454	04	Game machines - per machine - must also purchase code 454.07.	\$500.00 per machine
454	07	Games machines - must also purchase per machine code 454.04	3% of gross receipts
447	00	Gasoline Retail - selling gasoline with or without convenience stores	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01\$125.00 plus .001 percent on all sales exceeding \$100,000.00
452	00	General merchandise stores - department, warehouse clubs, superstores	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01\$125.00 plus .001 percent on all sales exceeding \$100,000.00
446	00	Health and personal care stores - drugs, pharmacy, cosmetic, optical	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01\$125.00 plus .001 percent on all sales exceeding \$100,000.00

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621	00	HMO - medical centers and other HMO owned outpatient care services	\$ 50.00
622	00	Hospitals - surgical, substance abuse, psychiatric, general care, special	\$ 50.00
519	00	Information services and data processing - providing, storing, processing access to information	\$ 50.00
524	03	Insurance agencies and brokerages - administration of third parties, pension funds, annuities, etc.	\$ 75.00
524	00	Insurance company - fire and/or marine	4% of gross premiums, less return premiums, received by such company
524	02	Insurance company -other	\$10.00 plus one dollar (\$1.00) for each \$100.00, and major fraction thereof, of the gross premiums received during the preceding year on policies issued in said year on citizen living in the city
561	01	Janitorial firm - janitorial cleaning services - individual or firm	\$ 50.00
561	02	Landscape services - nursery	\$ 50.00
561	04	Lawn Care - including but not limited to grass cutting	\$ 50.00
316	00	Leather and allied products mfg. - shoes, luggage, handbag, related	\$ 50.00
312141	03	Lounges & Clubs (discretion of Mayor and council)	Must be approved by the city and the city will determine the fee.
333	00	Machinery mfg. - office machinery, industrial, engines, farm, HVAC	\$ 50.00
551	00	Management companies - offices, enterprises, regional, corporate	\$ 75.00
332	00	Metal fabrication - cutlery, structural, ornamental, machine shops	\$ 50.00
212299	00	Mining - (except for oil & gas) all related mining activities **discretion of Mayor & Council	\$ 50.00

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213112	00	Mining Support Services - for oil and gas mining activities, oil/gas wells	\$ 50.00
339	00	Miscellaneous mfg. - medical, dental, jewelry, sporting goods, Toys, signs, all other	\$ 50.00
453	01	Miscellaneous retailers - florist, gift, novelty, pet, art, and tobacco	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01\$125.00 plus .001 percent on all sales exceeding \$100,000.00
512	00	Motion pictures - theaters, video, recording drive-ins, sound studios	\$ 50.00
441	00	Motor vehicle parts and accessories - auto, motorcycles, boats, parts and accessories	\$ 100.00
712	00	Museums - museums and historical sites, zoos, botanical gardens, parks	\$ 50.00
327	00	Non-metal mfg. - clay, glass, cement, lime pottery, ceramic, brick, tile	\$ 50.00
454	00	Non-store retailers - vending machines - One cent machines - per machine	\$2.00 per machine
454	03	Non-store retailers - vending machines - Other - per machine	\$12.50 per machine
454	01	Non-store retailers - vending machines - Five cent machines - per machine	\$5.00 per machine
454	02	Non-store retailers - vending machines - Ten cent machines - per machine	\$10.00 per machine
454	06	Non-Store retailers - peddlers license/local peddler, canvassers, vacuum cleaners, magazines	\$ 50.00
623	00	Nursing care - residential care facility, day care, assisted living	\$ 50.00
623	01	Nursing Home - care for elderly and continuing care facilities	\$ 50.00
211111	00	Oil and Gas Extractions - natural gas liquid extraction, crude extraction	\$ 75.00

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541	06	Optometrist - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
454	05	Other direct selling establishments	\$ 50.00
314	00	Other Mfg. - mill operations not covered in 313, rugs, linen, curtains	\$ 50.00
621	01	Oupatient care centers - all other types of service	\$ 50.00
322	00	Paper mfg. - pulp, paper and converted products, stationary, tubes, cores	\$ 50.00
485	01	Passenger transportation - bus terminals state regulated maximum amount allowed under Section 37-3-33 of the Code of Alabama 1975	\$25.00 per code of AL
485	02	Passenger transportation - buses, taxi cabs, limousine service, buggy, charters -	\$50.00 for the first vehicle and \$25.00 for each additional vehicle over 1
485	00	Passenger transportation - charter and other vehicle transit services	\$ 50.00
522	04	Pawn Shop -whether title pawn or merchandise	\$0 to \$49,999.99\$50.00 \$50,000.00 to \$100,000.00..... \$75.00
812	00	Personal Services - hair, skin, beautician, nail, tanning & funerals	\$ 50.00
812	03	Personal Services - other	\$ 50.00
324	00	Petroleum and coal mfg. - asphalt, grease, roofing, paving products	\$ 50.00
541	10	Photographer - studios, portrait, commercial, services	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300

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541	03	Physician - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
326	00	Plastic & rubber mfg. - tires, pipe, hoses, belts, bottles, sheet, wrap, film	\$ 50.00
331	00	Primary metal mfg. - iron, steel, aluminum, wire, copper, foundries	\$ 50.00
323	00	Printing - screen, quick, digital, books, lithographic, handbills, comm.	\$ 50.00
541	12	Professional services not elsewhere classified - scientific, technical	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
511	00	Publishing industries except internet - newspaper, book, periodical databases, software	\$ 50.00
482	00	Rail transportation - transportation, ticket offices, state regulated Maximum amount allowed under Section 11-51-124 of the Code of Alabama 1975	\$20.00 per code of AL
531	03	Real Estate - apartments	More than 5 units \$100.00 plus 1/10 of 1% on gross annual rents in excess of \$3000.00 for the year next preceding
531	01	Real Estate - apartments 1-5 units	\$ 75.00
531	02	Real Estate - Building, land, shopping centers, etc	\$50.00 plus 1/10 of 1% on gross annual rents in excess of \$3000.00 for the year next preceding
531	00	Real Estate - offices, agents, brokers, management, appraisers	\$ 75.00
532	00	Rental and leasing - auto, truck, trailer, RV, all tangible property	\$ 75.00
532	01	Rental and leasing - movie and video rental	\$0 to \$49,999.99\$50.00 \$50,000.00 to \$100,000.00..... \$75.00 \$100,000.01 or more\$100.00

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811	03	Repair - Auto Mechanic	\$50.00
811	02	Repairs & maintenance - all appliances, home & garden equipment	\$ 50.00
811	01	Repairs & maintenance - all electronic equipment	\$ 65.00
811	00	Repairs & maintenance - paint/body, carwash, other vehicular	\$ 75.00
722	00	Restaurants - full service restaurant facility	\$0 to \$49,999.99.....\$50.00 \$50,000.00 to \$100,000.00.....\$75.00 \$100,000.01.....\$100.00 plus .001 percent on all sales exceeding \$100,000.00
722	01	Restaurants - limited facility or service	\$0 to \$49,999.99.....\$50.00 \$50,000.00 to \$100,000.00.....\$75.00 \$100,000.01.....\$100.00 plus .001 percent on all sales exceeding \$100,000.00
522	03	S & L Branch or ATM - not branch office of S & L	\$ 50.00
522	02	Savings and Loan - not branch location or ATM	\$ 75.00
523	00	Securities, commodity - brokerage, portfolio, investment, other financial services	\$ 75.00
487	00	Sightseeing transportation - scenic and sightseeing, land, air, water, special transportation	\$ 50.00
624	00	Social assistance - shelters, vocational, child care, abuse, emergency	\$ 50.00
711	01	Special Events - promoter or activity	\$ 50.00
484	02	Specialized Freight - Trucking, Local - except used goods, includes mobile home towing services, local	\$ 100.00

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451	00	Sporting good & hobbies - toy, fish, gun, books, games	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01.....\$125.00 plus .001 percent on all sales exceeding \$100,000.00
541	08	Surveyor - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
517	02	Telecommunications - cellular and other wireless, paging	\$0 to \$49,999.99\$50.00 \$50,000.00 to \$100,000.00..... \$75.00 \$100,000.01.....\$100.00 plus .001 percent on all sales exceeding \$100,000.00
517	03	Telecommunications - resellers of service	\$0 to \$49,999.99\$50.00 \$50,000.00 to \$100,000.00..... \$75.00 \$100,000.01.....\$100.00 plus .001 percent on all sales exceeding \$100,000.00
517	00	Telecommunications - telephone local per Code of AL 11-51-128	\$30.00 per code of AL
517	01	Telecommunications - telephone long distance per Code of AL 11-51-128	\$8.00 per the code of AL
313	00	Textile Mfg. - fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$ 50.00
488	00	Towing	\$ 50.00
336	00	Transportation Equip. mfg. - mfg. auto, truck, trailer, motor homes, boat, ship and Motorcycle	\$ 50.00
484	00	Truck transportation - local, long distance, freight, moving and storage	\$ 50.00
484	01	Truck transportation - terminal - state regulated - maximum amount allowed under Section 37-3-33 of the code of Alabama 1975	\$25.00 per code of AL

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453	00	Used Merchandise stores - books, misc., consignment, flea market	\$0 to \$49,999.99\$75.00 \$50,000.00 to \$100,000.00..... \$100.00 \$100,000.01.....\$125.00 plus .001 percent on all sales exceeding \$100,000.00
221122	00	Utilities - electric power or light company	3% or three cents of the gross receipts for preceding year for business transacted in the city
221122	01	Utilities - natural gas company	3% or three cents of the gross receipts for preceding year for business transacted in the city
221122	02	Utilities - water, sewage treatment, steam and etc.	3% or three cents of the gross receipts for preceding year for business transacted in the city
541	11	Veterinarian - individual and/or firm professional license	2/5 of 1% of the first \$100,000.00 gross annual receipts, plus 1/5 of 1% of the next \$100,000.00 of gross annual receipts for the year next preceding with a minimum license of \$75.00 a maximum license of \$300
493	00	Warehousing and storage - distribution, household, refrigerated, special	\$ 50.00
562	00	Waste Management - companies, trucks, septic tanks, landfill, services	\$ 50.00
483	00	Water transportation - coastal, freight forwarders, inland, passenger	\$ 50.00
421	00	Wholesale trade - <u>durable</u> vehicle, machinery, equipment, furniture	\$ 100.00
424	01	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	\$ 100.00
424	00	Wholesale trade - <u>non-durable</u> , wholesale gasoline distributor	\$ 100.00
312131	00	Wine - state regulated through ABC	\$ 75.00
312132	02	Wine Wholesale Distributor	\$ 275.00
321	00	Wood mfg. - sawmills, wood preservation, veneer, trusses, millwork	\$ 50.00

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SECTION 21. Delivery License

(a) In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 dollars 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 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 license from the municipality for the entire license year and without regard to this section.

(b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier

(c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the *Code of Alabama* or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.