

UNION BUSINESS LICENSE FEE SCHEDULE

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

SCH #	SCH CODE	DESCRIPTION	FEE CLASS OR RATE
111998	00	Farming - agriculture, crop production, nursery, fruit, growers	F
112990	00	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	F
113110	00	Forestry - logging, forestry, timber track operations, timber mgt	D
114119	00	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	E
115114	00	Agriculture support - cotton gins, farm mgt, post-harvest activities	F
211111	00	Oil and gas extraction - natural gas liquid extraction, crude extraction	C
212299	00	Mining - (except for oil and gas) all related mining activities	C
213112	00	Mining support services - for oil and gas mining activities, oil/gas wells	C
221122	00	Utilities - electric power or light company - state regulated	G
221210	00	Utilities - natural gas company - state regulated	G
221310	00	Utilities - water, sewage treatment, steam, and other	G
236220	00	Contractors - <u>general contractors</u> , comm bldg, residential, subdivisions	E
236221	00	Contractors - <u>general contractors</u> , itinerant, residential/ comm builder	T
237990	00	Contractors - <u>heavy construction</u> - highway, bridge, street, water, sewer	D
237991	00	Contractors - <u>heavy construction</u> - itinerant not local, steel work	T
238320	00	Contractors - <u>specialty trade</u> - plumbing, heating & air conditioning	E
238320	01	Contractors - <u>specialty trade</u> - painting and wall covering	E
238210	00	Contractors - <u>specialty trade</u> - electrical contractors	E
238140	00	Contractors - <u>specialty trade</u> - masonry and stone contractors	E
238310	00	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	E
238430	00	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	E
238340	00	Contractors - <u>specialty trade</u> - carpentry contractors	E
238330	00	Contractors - <u>specialty trade</u> - floor coverings/all types	E
238160	00	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	E
238110	00	Contractors - <u>specialty trade</u> - concrete contractors	E
238115	00	Contractors - <u>specialty trade</u> - water well drilling & irrigation	E
238120	00	Contractors - <u>specialty trade</u> - structural steel erection	E
238150	00	Contractors - <u>specialty trade</u> - glass and glazing contractors	E
238910	00	Contractors - <u>specialty trade</u> - excavation and site development	E
238910	01	Contractors - <u>specialty trade</u> - wrecking and demolition	E
237990	01	Contractors - <u>specialty trade</u> - building equipment & mechanical install	E
238130	00	Contractors - <u>specialty trades contractors</u> - non-general & non-heavy	D
238221	00	Contractors - <u>specialty trades contractors</u> - itinerant not local	T
311991	00	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing	F
312212	00	Beverage mfg - all types of soft drinks, bottled water, breweries, ice	E

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312121	00	Beer - on/off premise - state regulated through ABC	H
312122	00	Beer - off premise - state regulated through ABC	H
312131	00	Wine – on/off premise-state regulated through ABC	H
312132	00	Beer & Wine - wholesale distributor	H
312132	01	Beer wholesale distributor	\$275.00
312132	02	Wine wholesale distributor	\$275.00
312141	00	Alcohol - state regulated through ABC	H
313112	00	Textile mfg - fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
314129	00	Other mfg - mill operations not covered in 313, rugs, linen, curtains	E
315999	00	Apparel mfg - women, men, children, hosiery, outerwear, accessories	D
316993	00	Leather mfg - shoes, luggage, handbag, related products, all footwear	D
321999	00	Wood mfg - sawmills, wood preservation, veneer, trusses, millwork	F
322229	00	Paper mfg - pulp, paper, and converted products, stationary, tubes, cores,	E
323110	00	Printing - screen, quick, digital, books, lithographic, handbills, comm	D
324199	00	Petroleum and coal mfg - asphalt, grease, roofing, paving products	C
325998	00	Chemical mfg - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C
326291	00	Plastic & rubber mfg - tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
327331	00	Nonmetallic mfg - glass, cement, lime, pottery, ceramic, brick, tile	C
331521	00	Primary metal mfg - iron, steel, aluminum, wire, copper, foundries	C
332999	00	Metal fabrication - cutlery, structural, ornamental, machine shops	D
333990	00	Machinery mfg - office machinery, industrial, engines, farm, HVAC	C
334419	00	Computer & electronic mfg - audio, video, circuit boards, peripherals	C
335211	00	Appliance mfg - small appliance, lighting, electrical, battery, freezer	C
336112	00	Transportation mfg - mfg auto, truck, trailer, motor home, boat, ship	D
337129	00	Furniture mfg - cabinets, office, household, beds, medical, kitchen	C
339999	00	Miscellaneous mfg - specialty mfg not defined in separate categories (pallet manufacturers, others)	B
421990	00	Wholesale trade - <u> durable</u> , vehicle, machinery, equipment, furniture	E
422720	00	Wholesale trade - wholesale gasoline distributor	F
422990	00	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	E
441310	00	Motor vehicle & parts - auto, motorcycles, boats, parts,	C

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		accessories	
441110	00	Motor vehicles - new and/or used - dealerships and lots	D
442110	00	Furniture - furniture, home furnishings, stores, floor coverings, window	C
443112	00	Electronic & appliance store - household, radio, television, computers	B
444130	00	Building materials - hardware, paint, wallpaper	C
445120	00	Food & beverage stores – grocery, convenience store, markets	F
445310	00	Package Stores - selling beer, wine and liquor plus general mdse Must also purchase 312122, 312131, 312141	D
446110	00	Health care stores - drug, pharmacy, cosmetic, optical, health food	C
447110	00	Gasoline Retail - selling gasoline with or without convenience stores	E
448130	00	Clothing & accessories - men, women, children, infant, shoe, jewelry	B
451110	00	Sporting goods & hobbies - toy, fish, gun, books, games	B
452990	00	General merchandise stores – department, warehouse clubs, superstores	C
453212	00	Used Merchandise Stores - books, miscellaneous, consignment, flea	F
453220	00	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse	B
454210	00	Non-Store Retailers - direct selling, mail order, vending machine operators	D
454391	00	Non-Store Retailer - peddlers license / local peddler	I
454392	00	Non-Store Retailer - peddlers license / itinerant peddler	T
481111	00	Air transportation - airline tickets, shipping, freight, charters service	B
482110	00	Rail transportation - transportation, ticket offices, state regulated	X
483212	00	Water transportation - coastal, freight forwarders, inland	B
484110	00	Truck transportation - local, long-distance, freight, moving, and storage	C
484230	00	Truck transportation - terminal - state regulated	Z
485113	00	Passenger transportation - charter and other vehicle transit services	B
485114	00	Passenger transportation - bus terminals state regulated	Z
485320	00	Passenger transportation - taxi cabs, limousine service, buggy, charters	J
485321	00	Passenger transportation - number of taxis, cabs, limousines, or buggys	J
492110	00	Couriers - couriers and local messengers, services, local delivery services	C
493110	00	Warehousing and storage - distribution, household, refrigerated, special	F
511110	00	Publishing industries - newspaper, book, periodical, databases, software	B

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512131	00	Motion pictures - theatres, videos, recording, drive-ins, sound studios	A
515112	00	Broadcasting - radio and television stations	B
517310	00	Telecommunications - telephone local	K
517320	00	Telecommunications - telephone long distance	K
517322	00	Telecommunications - cellular and other wireless, paging	K
517315	00	Telecommunications - resellers of service	K
519190	00	Information services - all types of information services	A
521110	00	Bank Main Office - not branch location or ATM	U
521111	00	Bank Branch or ATM - not main office of bank	U
522120	00	Savings and Loans - not branch location or ATM	U
522298	00	Pawn Shop - whether title pawn or merchandise	A
522390	00	Credit services - check cashing	B
524126	00	Insurance Company--Other	Y
524126	01	Insurance Company—Fire and Marine	Y
524210	00	Agent Office - administration of third parties, pension funds, annuities, etc	B
525990	00	Funds, trusts, other financial agencies - agents, agencies, investments, finance companies	A
531210	00	Real estate - offices, agents, brokers, management, appraisers	B
532310	00	Rental and leasing - auto, truck, trailer, RV, all tangible property	C
532230	00	Rental and leasing - movie and video rental	D
541110	00	Attorney/Lawyers - individual and/or firm professional license	A
541211	00	Accountant/CPAs - individual and/or firm professional license	A
541310	00	Architect - individual and/or firm professional license	A
541330	00	Engineer - individual and/or firm professional license	A
541360	00	Surveyor - individual and/or firm professional license	A
541511	00	Computer Programmer - individual and/or professional firm license	A
541921	00	Photographer - studios, portrait, commercial, services	A
541940	00	Veterinarian - individual and/or firm professional license	A
541990	00	Professional Services Not Elsewhere Classified - scientific, technical, perc test	A
551990	00	Management companies - offices, enterprises, regional, corporate	B
561499	00	Administrative services - answering, employment, office, sec., travel	C
811710	00	Exterminating services - exterminating company and its services	E
811720	00	Janitorial firm - janitorial cleaning services - individual or firm	F
562998	00	Waste management - companies, trucks, septic tanks, landfill, services	F
611699	00	Educational services - technical, computer, sports, services, business	D
541111	00	Physician - individual and/or firm professional license	A
541210	00	Dentist - individual and/or firm professional license	A
541311	00	Chiropractor - individual and/or firm professional license	A
541320	00	Optometrist - individual and/or firm professional license	A
621491	00	HMO - medical centers and services	B

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621498	00	Outpatient Care Centers - all other types of services	C
621910	00	Ambulance – ambulance company and/or services	D
624110	00	Social assistance - shelters, vocational, child care, abuse, emergency	E
711310	00	Arts and sports - dance, musical, teams, tracks, promoters, agents	B
711310	01	Special Events - promoter or activity - see schedule for rates	L
713110	00	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
721110	00	Accommodations - hotels, motels and similar facilities	C
721191	00	Accommodations - bed and breakfast inns and services	D
721214	00	Accommodations - trailer parks, RV parks, and travel parks	E
721310	00	Accommodations – apartments, rooming houses and boarding houses	E
722212	00	Restaurant	D
722410	00	Caterers	C
722410	01	Drinking Establishment - club, lounge, bar or other Must also purchase 312121, 312131, 312141	B
811118	00	Repairs and maintenance - auto, paint/body, carwash, other vehicular	C
811219	00	Repairs and maintenance - all electronic equipment	B
811412	00	Repairs and maintenance - all appliances, home & garden equipment	D
812199	00	Personal Services - hair, skin, barber, beautician, diet, nail, tanning	B
812199	01	Fortune Teller or Clairvoyant - individual reader license	M
910001	00	Category for number of - vending machines for all types vending	N
910002	00	Category for number of - pool tables	O
910003	00	Category for number of - amusement devices and/or games	P
920005	00	Category for number of – employees as a basis for calculating license	R
930006	00	Category for number of – square feet used for calculating license amount	S
999111	00	Unclassified miscellaneous business services not elsewhere classified (consultants, others)	C
999222	00	Unclassified miscellaneous personal services not elsewhere classified (repo dealers, others)	B
999999	00	Delivery	V

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Schedule "A" – If gross receipts are:

More than but	Less than		
0	99,999	100	
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	1,074 + 2.16 per M in excess of	400,000
500,000	799,999	1,706 + 2.00 per M in excess of	700,000
800,000	899,999	1,906 + 1.95 per M in excess of	800,000
900,000	999,999	2,101 + 1.89 per M in excess of	900,000
1,000,000	1,099,999	2,290 + 1.84 per M in excess of	1,000,000
1,100,000	1,199,999	2,274 + 1.79 per M in excess of	1,100,000
1,200,000	1,299,999	2,653 + 1.73 per M in excess of	1,200,000
1,300,000	1,399,999	2,826 + 1.68 per M in excess of	1,300,000
1,400,000	1,499,999	2,994 + 1.63 per M in excess of	1,400,000
1,500,000	1,999,999	3,157 + 1.60 per M in excess of	1,500,000
2,000,000	2,499,999	3,957 + 1.57 per M in excess of	2,000,000
2,500,000	2,999,999	4,742 + 1.55 per M in excess of	2,500,000
3,000,000	3,499,999	5,517 + 1.49 per M in excess of	3,000,000
3,500,000	3,999,999	6,262 + 1.44 per M in excess of	3,500,000
4,000,000	4,999,999	6,982 + 1.39 per M in excess of	4,000,000
5,000,000	5,999,999	8,372 + 1.33 per M in excess of	5,000,000
6,000,000	7,999,999	9,702 + 1.28 per M in excess of	6,000,000
8,000,000	10,999,999	12,262 + 1.23 per M in excess of	8,000,000
11,000,000	13,999,999	15,952 + 1.17 per M in excess of	11,000,000
14,000,000	57,999,999	19,462 + 1.12 per M in excess of	14,000,000
58,000,000	91,999,999	68,742 + 1.01 per M in excess of	58,000,000
92,000,000	Over 92MM	102,080 + .80 per M in excess of	92,000,000

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Schedule "B" – If gross receipts are:

More than but	Less than		
0	99,999	100	
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	1,129	+ 1.84 per M in excess of 500,000
600,000	699,999	1,313	+ 1.80 per M in excess of 600,000
700,000	799,999	1,492	+ 1.75 per M in excess of 700,000
800,000	899,999	1,668	+ 1.70 per M in excess of 800,000
900,000	999,999	1,838	+ 1.66 per M in excess of 900,000
1,000,000	1,099,999	2,004	+ 1.61 per M in excess of 1,000,000
1,100,000	1,199,999	2,165	+ 1.56 per M in excess of 1,100,000
1,200,000	1,299,999	2,321	+ 1.52 per M in excess of 1,200,000
1,300,000	1,399,999	2,473	+ 1.47 per M in excess of 1,300,000
1,400,000	1,499,999	2,620	+ 1.42 per M in excess of 1,400,000
1,500,000	1,999,999	2,762	+ 1.40 per M in excess of 1,500,000
2,000,000	2,499,999	3,462	+ 1.38 per M in excess of 2,000,000
2,500,000	2,999,999	4,152	+ 1.35 per M in excess of 2,500,000
3,000,000	3,499,999	4,827	+ 1.31 per M in excess of 3,000,000
3,500,000	3,999,999	5,482	+ 1.26 per M in excess of 3,500,000
4,000,000	4,999,999	6,112	+ 1.21 per M in excess of 4,000,000
5,000,000	5,999,999	7,322	+ 1.17 per M in excess of 5,000,000
6,000,000	7,999,999	8,492	+ 1.12 per M in excess of 6,000,000
8,000,000	10,999,999	10,732	+ 1.07 per M in excess of 8,000,000
11,000,000	13,999,999	13,942	+ 1.03 per M in excess of 11,000,000
14,000,000	57,999,999	17,032	+ .98 per M in excess of 14,000,000
58,000,000	91,999,999	60,152	+ .89 per M in excess of 58,000,000
92,000,000	Over 92MM	90,412	+ .70 per M in excess of 92,000,000

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Schedule "C" – If gross receipt are:

More than	but Less than			
0	99,999	100		
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	+1.62 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	1,126	+1.54 per M in excess of	600,000
700,000	799,999	1,280	+1.50 per M in excess of	700,000
800,000	899,999	1,430	+1.46 per M in excess of	800,000
900,000	999,999	1,576	+1.42 per M in excess of	900,000
1,000,000	1,099,999	1,718	+1.38 per M in excess of	1,000,000
1,100,000	1,199,999	1,856	+1.34 per M in excess of	1,100,000
1,200,000	1,299,999	1,990	+1.30 per M in excess of	1,200,000
1,300,000	1,399,999	2,120	+1.26 per M in excess of	1,300,000
1,400,000	1,499,999	2,246	+1.22 per M in excess of	1,400,000
1,500,000	1,999,999	2,368	+1.20 per M in excess of	1,500,000
2,000,000	2,499,999	2,968	+1.18 per M in excess of	2,000,000
2,500,000	2,999,999	3,358	+1.16 per M in excess of	2,500,000
3,000,000	3,499,999	4,138	+1.12 per M in excess of	3,000,000
3,500,000	3,999,999	4,698	+1.08 per M in excess of	3,500,000
4,000,000	4,999,999	5,238	+1.04 per M in excess of	4,000,000
5,000,000	5,999,999	6,278	+1.00 per M in excess of	5,000,000
6,000,000	7,999,999	7,278	+ .96 per M in excess of	6,000,000
8,000,000	10,999,999	9,198	+ .92 per M in excess of	8,000,000
11,000,000	13,999,999	11,958	+ .88 per M in excess of	11,000,000
14,000,000	57,999,999	14,598	+ .84 per M in excess of	14,000,000
58,000,000	91,999,999	51,398	+ .76 per M in excess of	58,000,000
92,000,000	Over 92MM	77,398	+ .60 per M in excess of	92,000,000

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Schedule "D" – If gross receipts are:

More than	but Less than			
0	99,999	100		
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	1,063	+1.25 per M in excess of	700,000
800,000	899,999	1,188	+1.22 per M in excess of	800,000
900,000	999,999	1,310	+1.18 per M in excess of	900,000
1,000,000	1,099,999	1,428	+1.15 per M in excess of	1,000,000
1,100,000	1,199,999	1,543	+1.12 per M in excess of	1,100,000
1,200,000	1,299,999	1,655	+1.08 per M in excess of	1,200,000
1,300,000	1,399,999	1,763	+1.05 per M in excess of	1,300,000
1,400,000	1,499,999	1,868	+1.02 per M in excess of	1,400,000
1,500,000	1,999,999	1,970	+1.00 per M in excess of	1,500,000
2,000,000	2,499,999	2,470	+ .98 per M in excess of	2,000,000
2,500,000	2,999,999	2,960	+ .97 per M in excess of	2,500,000
3,000,000	3,499,999	3,445	+ .93 per M in excess of	3,000,000
3,500,000	3,999,999	3,910	+ .90 per M in excess of	3,500,000
4,000,000	4,999,999	4,360	+ .87 per M in excess of	4,000,000
5,000,000	5,999,999	5,230	+ .83 per M in excess of	5,000,000
6,000,000	7,999,999	6,060	+ .80 per M in excess of	6,000,000
8,000,000	10,999,999	7,660	+ .77 per M in excess of	8,000,000
11,000,000	13,999,999	9,970	+ .73 per M in excess of	11,000,000
14,000,000	57,999,999	12,160	+ .70 per M in excess of	14,000,000
58,000,000	91,999,999	42,960	+ .63 per M in excess of	58,000,000
92,000,000	Over 92MM	64,380	+ .50 per M in excess of	92,000,000

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Schedule "E" – If gross receipts are:

More than	but Less than			
0	99,999	100		
100,000	199,999	170	+1.33 per M in excess of	100,000
200,000	299,999	303	+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
800,000	899,999	947	+ .97 per M in excess of	800,000
900,000	999,999	1,044	+ .95 per M in excess of	900,000
1,000,000	1,099,999	1,139	+ .92 per M in excess of	1,000,000
1,100,000	1,199,999	1,231	+ .89 per M in excess of	1,100,000
1,200,000	1,299,999	1,320	+ .87 per M in excess of	1,200,000
1,300,000	1,399,999	1,407	+ .84 per M in excess of	1,300,000
1,400,000	1,499,999	1,491	+ .81 per M in excess of	1,400,000
1,500,000	1,999,999	1,572	+ .80 per M in excess of	1,500,000
2,000,000	2,499,999	1,972	+ .79 per M in excess of	2,000,000
2,500,000	2,999,999	2,367	+ .77 per M in excess of	2,500,000
3,000,000	3,499,999	2,752	+ .75 per M in excess of	3,000,000
3,500,000	3,999,999	3,127	+ .72 per M in excess of	3,500,000
4,000,000	4,999,999	3,487	+ .69 per M in excess of	4,000,000
5,000,000	5,999,999	4,177	+ .67 per M in excess of	5,000,000
6,000,000	7,999,999	4,847	+ .64 per M in excess of	6,000,000
8,000,000	10,999,999	6,127	+ .61 per M in excess of	8,000,000
11,000,000	13,999,999	7,957	+ .59 per M in excess of	11,000,000
14,000,000	57,999,999	9,727	+ .56 per M in excess of	14,000,000
58,000,000	91,999,999	34,367	+ .51 per M in excess of	58,000,000
92,000,000	Over 92MM	51,707	+ .40 per M in excess of	92,000,000

UNION 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	99,999	100		
100,000	199,999	129	+1.03 per M in excess of	100,000
200,000	299,999	232	+ .88 per M in excess of	200,000
300,000	399,999	320	+ .83 per M in excess of	300,000
400,000	499,999	403	+ .81 per M in excess of	400,000
500,000	599,999	484	+ .79 per M in excess of	500,000
600,000	699,999	563	+ .77 per M in excess of	600,000
700,000	799,999	640	+ .75 per M in excess of	700,000
800,000	899,999	715	+ .73 per M in excess of	800,000
900,000	999,999	788	+ .71 per M in excess of	900,000
1,000,000	1,099,999	859	+ .69 per M in excess of	1,000,000
1,100,000	1,199,999	938	+ .67 per M in excess of	1,100,000
1,200,000	1,299,999	995	+ .65 per M in excess of	1,200,000
1,300,000	1,399,999	1,060	+ .63 per M in excess of	1,300,000
1,400,000	1,499,999	1,123	+ .61 per M in excess of	1,400,000
1,500,000	1,999,999	1,184	+ .60 per M in excess of	1,500,000
2,000,000	2,499,999	1,484	+ .59 per M in excess of	2,000,000
2,500,000	2,999,999	1,779	+ .58 per M in excess of	2,500,000
3,000,000	3,499,999	2,069	+ .56 per M in excess of	3,000,000
3,500,000	3,999,999	2,349	+ .54 per M in excess of	3,500,000
4,000,000	4,999,999	2,619	+ .52 per M in excess of	4,000,000
5,000,000	5,999,999	3,139	+ .50 per M in excess of	5,000,000
6,000,000	7,999,999	3,639	+ .48 per M in excess of	6,000,000
8,000,000	10,999,999	4,599	+ .46 per M in excess of	8,000,000
11,000,000	13,999,999	5,979	+ .44 per M in excess of	11,000,000
14,000,000	57,999,999	7,299	+ .42 per M in excess of	14,000,000
58,000,000	91,999,999	25,779	+ .38 per M in excess of	58,000,000
92,000,000	Over 92MM	38,699	+ .30 per M in excess of	92,000,000

UNION 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 "G" - Electric Company and Gas Company

For selling or distributing electrical current or natural gas or butane, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "H" - Beer, Wine & Liquor

State of Alabama Code	Classification	Amount	Licensing Notes
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
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	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

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

UNION 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 "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:

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

Schedule "K" - Telephones & Telecommunications

Exchange license, \$15.00, long distance license, \$8.00.

Schedule "L" - Special Events Licenses

Business license for special event shall be no less than \$100 nor more than \$500 as set by the Town Council in its discretion for each special event, functions or activities.

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
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 "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	\$ 25.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

UNION 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 "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	\$ 50.00 per decal
All machines over 10	\$ 25.00 per decal

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 2 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

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
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 "S" - 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			

UNION 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 "T" - Itinerants

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

Schedule "U" - Banks / Savings & Loans

ATM Location	\$ 50.00
Bank	\$ 125.00
Savings & Loan Branch Location	\$ 125.00

Schedule "V" - Delivery License

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

SECTION 21. Delivery License.

(a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

(1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;

(2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;

(3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;

(4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;

(5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;

(6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

UNION 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.

(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.

Schedule "W" License fees for Businesses that are not listed

The fee for a license for any business, trade, vocation, occupation, profession or exhibition not listed in Section 22 shall be set by the Mayor, subject to the approval of the Council at its next regular meeting thereafter.

Schedule "X" License fee for railroads and railways is \$15, plus issuance fee.

Schedule "Y" License fees for all insurance companies are as follows:

- a. Fire and marine insurance four percent on each \$100.00 or major fraction thereof of such gross premiums, and no credit or deduction of any kind shall be allowed or made on account of the cost of reinsurance by such company in a company not authorized to do business in this state;
- b. Each insurance company, except fire and marine, shall pay a fee of \$10.00 plus \$1.00 on each \$100.00 and major fraction thereof of the gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of the municipality.

Schedule "Z" License fee for "Z" identified transportation businesses is \$25, plus issuance fee.