

Town of Union Grove
Fee Schedule

<u>Schedule Number</u>	<u>Code</u>	<u>Descriptions</u>	<u>FEE</u>
111998	00	Farming - agriculture, crop production, nursery, fruit, growers	\$30.00
112990	00	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	\$30.00
113110	00	Forestry - logging, forestry, timber track operations, timber mgt	\$30.00
114119	00	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	\$30.00
115114	00	Agriculture support - cotton gins, farm mgt, post-harvest activities	\$30.00
211111	00	Oil and gas extraction - natural gas liquid extraction, crude extraction	\$30.00
212299	00	Mining - (except for oil and gas) all related mining activities	\$30.00
213112	00	Mining support services - for oil and gas mining activities, oil/gas wells	\$30.00
236220	00	Contractors - <u>general contractors</u> , comm bldg, residential, subdivisions	\$30.00
236221	00	Contractors - <u>general contractors</u> - itinerant not local	\$30.00
237990	00	Contractors - <u>heavy construction</u> , highway, bridge, street, water, sewer	\$30.00
237991	00	Contractors - <u>heavy construction</u> - itinerant not local	\$30.00
238320	00	Contractors - <u>specialty trade</u> - plumbing, heating & air conditioning	\$30.00
238320	01	Contractors - <u>specialty trade</u> - painting and wall covering	\$30.00
238210	00	Contractors - <u>specialty trade</u> - electrical contractors	\$30.00
238140	00	Contractors - <u>specialty trade</u> - masonry and stone contractors	\$30.00
238310	00	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	\$30.00
235430	00	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	\$30.00
238340	00	Contractors - <u>specialty trade</u> - carpentry contractors	\$30.00
238330	00	Contractors - <u>specialty trade</u> - floor coverings/all types	\$30.00
238160	00	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	\$30.00
238110	00	Contractors - <u>specialty trade</u> - concrete contractors	\$30.00
237110	00	Contractors - <u>specialty trade</u> - water well drilling & irrigation	\$30.00
238120	00	Contractors - <u>specialty trade</u> - structural steel erection	\$30.00
238150	00	Contractors - <u>specialty trade</u> - glass and glazing contractors	\$30.00
238910	00	Contractors - <u>specialty trade</u> - excavation and site development	\$30.00
238910	01	Contractors - <u>specialty trade</u> - wrecking and demolition	\$30.00
237990	01	Contractors - <u>specialty trade</u> - building equipment & mechanical install	\$30.00
238130	00	Contractors - <u>specialty trades contractors</u> - non-general & non-heavy	\$30.00
236221	01	Contractors - <u>specialty trades contractors</u> - itinerant not local	\$30.00
311991	00	Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing	\$30.00
312212	00	Beverage mfg - all types of soft drinks, bottled water, breweries, ice	\$30.00
313112	00	Textile mfg - fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$30.00
314129	00	Other mfg - mill operations not covered in 313, rugs, linen, curtains	\$30.00
315999	00	Apparel mfg - women, men, children, hosiery, outerwear, accessories	\$30.00
316993	00	Leather mfg - shoes, luggage, handbag, related products, all footwear	\$30.00
321999	00	Wood mfg - sawmills, wood preservation, veneer, trusses, millwork	\$30.00
322229	00	Paper mfg - pulp, paper, and converted products, stationary, tubes, cores,	\$30.00
323110	00	Printing - screen, quick, digital, books, lithographic, handbills, comm	\$30.00
324199	00	Petroleum and coal mfg - asphalt, grease, roofing, paving products	\$30.00
325998	00	Chemical mfg - of fertilizer, wood, pesticide, paint, soap, resin, plastic	\$30.00
326291	00	Plastic & rubber mfg - tires, pipe, hoses, belts, bottles, sheet, wrap, film	\$30.00
327331	00	Nonmetallic mfg - glass, cement, lime, pottery, ceramic, brick, tile	\$30.00

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331521	00	Primary metal mfg - iron, steel, aluminum, wire, copper, foundries	\$30.00
332999	00	Metal fabrication - cutlery, structural, ornamental, machine shops	\$30.00
333990	00	Machinery mfg - office machinery, industrial, engines, farm, HVAC	\$30.00
334419	00	Computer & electronic mfg - audio, video, circuit boards, peripherals	\$30.00
335211	00	Appliance mfg - small appliance, lighting, electrical, battery, freezer	\$30.00
336112	00	Transportation mfg - mfg auto, truck, trailer, motor home, boat, ship	\$30.00
337129	00	Furniture mfg - cabinets, office, household, beds, medical, kitchen	\$30.00
339999	00	Miscellaneous mfg - specialty mfg not defined in separate categories	\$30.00
423990	00	Wholesale trade - <u>durable</u> , vehicle, machinery, equipment, furniture	\$30.00
424720	00	Wholesale trade - wholesale gasoline distributor	\$30.00
424990	00	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	\$30.00
441310	00	Motor vehicle & parts - auto, motorcycles, boats, parts, accessories	\$30.00
441110	00	Motor vehicles - new and/or used - dealerships and lots	\$30.00
442110	00	Furniture - furniture, home furnishings, stores, floor coverings, window	\$30.00
443112	00	Electronic & appliance store - household, radio, television, computers	\$30.00
444130	00	Building materials - hardware, paint, home center, wallpaper, nursery	\$30.00
445120	00	Food & beverage stores - grocery, convenience store, markets	\$30.00
446110	00	Health care stores - drug, pharmacy, cosmetic, optical, health food	\$30.00
447110	00	Gasoline Retail - selling gasoline with or without convenience stores	\$30.00
448130	00	Clothing & accessories - men, women, children, infant, shoe, jewelry	\$30.00
451110	00	Sporting goods & hobbies - toy, fish, gun, books, games	\$30.00
452990	00	General merchandise stores - department, warehouse clubs, superstores,	\$30.00
451212	00	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt	\$30.00
453220	00	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse	\$30.00
454210	00	Non-store retailers - vending machine operators, direct selling, mail order	\$30.00
454391	00	Non-Store Retailer - peddlers license / local peddler	\$30.00
454392	00	Non-Store Retailer - peddlers license / itinerant peddler	\$30.00
484110	00	Truck transportation - local, long-distance, freight, moving, and storage	\$30.00
484230	00	Truck transportation - terminal - state regulated 37-3-33	\$30.00
485113	00	Passenger transportation - charter and other vehicle transit services	\$30.00
485320	00	Passenger transportation - taxi cabs, limousine service, buggy, charters	\$30.00
485321	00	Passenger transportation - number of taxis, cabs, limousines, or buggys	\$30.00
487990	00	Sightseeing - scenic and sightseeing, land, air, water, special trans	\$30.00
492110	00	Couriers - couriers and local messengers, services	\$30.00
493110	00	Warehousing and storage - distribution, household, refrigerated, special	\$30.00
511110	00	Publishing industries - newspaper, book, periodical, databases, software	\$30.00
512131	00	Motion pictures - theatres, videos, recording, drive-ins, sound studios	\$30.00
512112	00	Broadcasting - radio and television stations	\$30.00
513310	00	Telecommunications - telephone local per 11-51-128	A
513320	00	Telecommunications - telephone long distance per 11-51-128	A
513322	00	Telecommunications - cellular and other wireless, paging	\$30.00
517310	00	Telecommunications - resellers of service	\$30.00
514190	00	Information services - all types of information services	\$30.00
521110	00	Bank Main Office - not branch location or ATM	\$30.00
521111	00	Bank Branch or ATM - not main office of bank	\$30.00

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522120	00	Savings and Loans - not branch location or ATM	\$30.00
522121	00	S&L Branch or ATM - not main office of S&L	\$30.00
522298	00	Pawn Shop - whether title pawn or merchandise	\$30.00
522390	00	Credit services - companies and activities related to credit and mediation,	\$30.00
523999	00	Securities, commodity - brokerage, portfolio, investment, other	\$30.00
524126	00	Insurance Company - casualty, fire, and/or marine premiums 11-51-120/123	
524128	00	Insurance Company - health, allied and all other premiums 11-51-120/123	
524210	00	Agent Office - administration of third parties, pension funds, annuities, etc	\$30.00
525990	00	Funds, trusts, other financial agencies - agents, agencies, investments	\$30.00
531210	00	Real estate - offices, agents, brokers, management, appraisers	\$30.00
532310	00	Rental and leasing - auto, truck, trailer, RV, all tangible property	\$30.00
532230	00	Rental and leasing - movie and video rental	\$30.00
541110	00	Attorney/Lawyers - individual and/or firm professional license	\$30.00
541211	00	Accountant/CPAs - individual and/or firm professional license	\$30.00
541310	00	Architect - individual and/or firm professional license	\$30.00
541330	00	Engineer - individual and/or firm professional license	\$30.00
541360	00	Surveyor - individual and/or firm professional license	\$30.00
541511	00	Computer Programmer - individual and/or professional firm license	\$30.00
541921	00	Photographer - studios, portrait, commercial, services	\$30.00
541940	00	Veterinarian - individual and/or firm professional license	\$30.00
541990	00	Professional Services Not Elsewhere Classified - scientific, technical	\$30.00
541990	01	Management companies - offices, enterprises, regional, corporate	\$30.00
561499	00	Administrative services - answering, employment, office, sec., travel	\$30.00
561710	00	Exterminating services - exterminating company and its services	\$30.00
561720	00	Janitorial firm - janitorial cleaning services - individual or firm	\$30.00
562998	00	Waste management - companies, trucks, septic tanks, landfill, services	\$30.00
611699	00	Educational services - technical, computer, sports, services, business	\$30.00
621111	00	Physician - individual and/or firm professional license	\$30.00
621210	00	Dentist - individual and/or firm professional license	\$30.00
621310	00	Chiropractor - individual and/or firm professional license	\$30.00
621320	00	Optometrist - individual and/or firm professional license	\$30.00
621491	00	HMO - medical centers and services	\$30.00
621498	00	Outpatient Care Centers - all other types of services	\$30.00
621910	00	Ambulance - ambulance company and/or services	\$30.00
622110	00	Hospitals - surgical, substance abuse, psychiatric, general care, special	\$30.00
623110	00	Nursing care - residential care facility, day care, assisted living	\$30.00
623312	00	Nursing Home - care for elderly and continuing care facilities	\$30.00
624110	00	Social assistance - shelters, vocational, child care, abuse, emergency	\$30.00
711310	00	Arts and sports - dance, musical, teams, tracks, promoters, agents	\$30.00
711310	01	Special Events - promoter or activity - see schedule for rates	\$30.00
712110	00	Museums - museums and historical sites, zoos, botanical gardens, parks	\$30.00
713110	00	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	\$30.00
721110	00	Accommodations - hotels, motels and similar facilities	\$30.00
721191	00	Accommodations - bed and breakfast inns and services	\$30.00

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721214	00	Accommodations - trailer parks, RV parks, and travel parks	\$30.00
721310	00	Accommodations - rooming houses and boarding houses	\$30.00
722212	00	Restaurant - full service restaurant facility	\$30.00
722211	00	Restaurant - limited facility or service	\$30.00
722410	00	Caterers - and/or mobile food services	\$30.00
811118	00	Repairs and maintenance - auto, paint/body, carwash, other vehicular	\$30.00
811219	00	Repairs and maintenance - all electronic equipment	\$30.00
811412	00	Repairs and maintenance - all appliances, home & garden equipment	\$30.00
812199	00	Personal Services - hair, skin, barber, beautician, diet, nail, tanning	\$30.00
812199	01	Fortune Teller or Clairvoyant - individual reader license	\$30.00
910001	00	Category for number of - vending machines for all types vending	\$30.00
999111	00	Unclassified miscellaneous business services not elsewhere classified	\$30.00
999222	00	Unclassified miscellaneous personal services not elsewhere classified	\$30.00
999999	00	Delivery License-See Section 17 Below	\$30.00

Schedule "A" 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]

SECTION 17. Delivery License.

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 30.00 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) 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;
 - (5) 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.

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

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.