

VERNON 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.

111100	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	B
112100	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	B
113100	Forestry – logging, forestry, timber track operations, timber mgt.	B
114100	Fishing & hunting – hunting, trapping, finfish, shellfish, supplies	B
115100	Agriculture support – cotton gins, farm mgt, post-harvest activities	B
211100	Oil and gas extraction – natural gas liquid extraction, crude extraction	D
212100	Mining – (except for oil & gas) all related mining activities	D
213100	Mining – support services – for oil & gas mining activities, oil/gas wells	D
221100	Utilities – electric power or light company	O
221100.01	Cable TV Franchise Fee Per Agreement	
221200	Utilities – natural gas company	P
221300	Utilities - water, sewage treatment, steam, and other	Q
236100	Contractors – general contractors, comm. bldg, residential, subdivisions -- Appropriate Board Certification Required.	D
237100	Contractors – heavy construction, highway, bridge, street, water, sewer -- Appropriate Board Certification Required.	D
237200	Contractors – specialty trade – building equipment & mechanical install	B
238100	Contractors – specialty trade – carpentry contractors	B
238150	Contractors – specialty trade – concrete contractors	B
238200	Contractors – specialty trade – drywall, acoustical & insulation	B
238250	Contractors – specialty trade – electrical contractor --Appropriate Board Certification Required.	B
238300	Contractors – specialty trade – excavation and site development	B
238350	Contractors – specialty trade – floor coverings/all types	B
238400	Contractors – specialty trade – glass and glazing contractors	B
238450	Contractors – specialty trade – masonry and stone contractors	B
238500	Contractors – specialty trade – painting and wall covering	B
238550	Contractors – specialty trade – plumbing, heating & air conditioning -- Appropriate Board Certification Required.	B
238550.01	Contractors – specialty trade –heating & air conditioning --Appropriate Board Certification Required.	B
238600	Contractors – specialty trade – roofing, siding & sheet metal	B
238650	Contractors – specialty trade – structural steel erection	B
238700	Contractors – specialty trade – tile, marble, terrazzo & mosaic	B
238750	Contractors – specialty trade – water well drilling & irrigation	B
238800	Contractors – specialty trade – wrecking and demolition	B
238900	Contractors – specialty trades contractors – non-general & non-heavy	B
311100	Food mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing	E
312100	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	E
313100	Textile mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
314100	Other mfg – mill operators not covered in 313100, rugs, linen, curtains	E
315100	Apparel mfg – women, men, children, hosiery, lingerie, outerwear, accessories	E
316100	Leather and allied products mfg – shoes, luggage, handbag, related products, all footwear	E

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321100	Wood mfg – sawmills, wood preservation, veneer, trusses, millwork	E
322100	Paper mfg – pulp, paper, & converted products, stationary, tubes, cores	E
323100	Printing, screen, quick, digital, books, lithographic, handbills, commercial	A
324100	Petroleum and coal mfg – asphalt, grease, roofing, paving products	E
325100	Chemical mfg – of fertilizer, wood, pesticide, paint, soap, and resin	E
326100	Plastic & rubber mfg – tires, pipe, hoses, belts, bottles, sheet, wrap, film	E
327100	Nonmetallic mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile	E
331100	Primary metal mfg – iron, steel, aluminum, wire, copper, foundries	E
332100	Metal fabrication – cutlery, structural, ornamental, machine shops	E
333100	Machinery mfg – office machinery, industrial, engines, farm, HVAC	E
334100	Computer & electronic mfg – audio, video, circuit boards, peripherals	E
335100	Appliance mfg – small appliance, lighting, electrical, battery, freezer	E
336100	Transportation mfg – mfg auto, truck, trailer, motor home, boat, ship & motorcycle	E
337100	Furniture mfg – cabinets, office, household, beds, kitchen	E
339100	Miscellaneous mfg – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	E
421100	Wholesale trade – durable, vehicle, machinery, equipment, furniture	D
422100	Wholesale trade – non-durable, wholesale, gasoline distributor	D
422200	Wholesale trade – non-durable, paper, apparel, grocery, beverages, dairy	D
441100	Motor vehicle parts and accessories – auto, motorcycles, boats, parts & accessories	C
441200	Motor vehicles – new and/or used automobiles, motorcycles, boats, etc – dealerships & lots	C
442100	Furniture – furniture, home furnishings, stores, flood coverings, window	B
443100	Electronic & appliance store – household, radio, television, computers	C
444100	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
445100	Food & beverage stores – grocery, convenience store, markets	C
446100	Health & personal care stores – drug, pharmacy, cosmetic, optical, health food	C
447100	Gasoline Retail – selling gasoline with or without convenience stores	C
448100	Clothing & accessories – men, women, children, infant, shoe, jewelry	C
451100	Sporting goods & hobbies – toy, fish, gun, books, games	C
452100	General merchandise stores – department, warehouse clubs, superstores	C
453100	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	C
454100	Non-Store Retailer – peddlers license/local peddler	G
481100	Air transportation – airline tickets, shipping, freight, charters service	A
484100	Truck transportation – local, long-distance, freight, moving, and storage	A
484100.01	Truck Transportation – Fee based on state guidelines per code of AL Section 37-3-33, based on population	\$25.00
485100	Passenger transportation – charter and other vehicle transit services	A
492100	Couriers – couriers and local messengers, services, local delivery services	A
493100	Warehousing and storage – distribution, household, refrigerated, special	B
511100	Publishing industries except internet – newspaper, book, periodical, databases,	A

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	software	
512100	Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
515100	Broadcasting – radio and television stations	A
517100	Telecommunications – telephone local per 11-51-128	J
517200	Telecommunications – telephone long distance per 11-51-128	J
517300	Telecommunications – cellular and other wireless, paging	J
517400	Telecommunications – resellers of service	J
519100	Information services and data processing – providing, storing, processing access to information	A
522100	Pawn Shop – whether title pawn or merchandise	C
522200	Banking Services or Lenders of Money	M
522200.01	Banking-Branches	M
522300	Credit services – companies and activities related to credit and mediation	B
523100	Securities, commodity – brokerage, portfolio, investment, other financial services	B
524100	Insurance Company and/or its agents – casualty, fire and/or marine premiums	11-51-120/123
524200	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
531100	Real Estate – offices, agents, brokers, management, appraisers	B
532100	Rental and leasing – auto, truck, trailer, RV, all tangible property	A
532200	Rental and leasing – movie and video rental	A
541100	Accountant/CPAs – individual and/or firm professional license Board Certification Required.	D
541219	Accounting Services – Other	D
541213	Tax Preparation Services	D
541150	Architect – individual and/or firm professional license Board Certification Required.	D
541200	Attorney/Lawyers – individual and/or firm professional license Board Certification Required.	D
541250	Chiropractor – individual and/or firm professional license Board Certification Required.	D
541300	Computer Programmer – individual and/or professional firm license	D
541350	Dentist – individual and/or firm professional license Board Certification Required.	D
541400	Engineer – individual and/or firm professional license	D
541450	Optometrist – individual and/or form professional license Board Certification Required.	D
541500	Photographer – studio, portrait, commercial, services	D
541550	Physician – individual and/or firm professional license Board Certification Required.	D
541600	Surveyor – individual and/or firm professional license	D
541650	Veterinarian – individual and/or firm professional license Board Certification Required.	D
541900	Professional Services Not Elsewhere Classified – scientific, technical	D

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551100	Management companies – offices, enterprises, regional, corporate	D
561200	Exterminating services – exterminating company and its services Board Certification Required.	B
561100	Janitorial firm – janitorial, cleaning services – individual or firm	A
561300	Landscaping Services	B
561400	Administrative services – answering, employment, office, sec., travel	D
562100	Waste management – companies, trucks, septic tanks, landfill, services	C
611100	Educational services – technical, computer, sports, services, business	B
622100	Hospitals, surgical, substance abuse, psychiatric, general care, special	D
623100	Nursing care – residential care facility, day care, assisted living	A
623150	Nursing care – home-based day cares, with six or less children (pay A1/2 rate)	A
623200	Nursing Home – care for elderly and continuing care facilities	A
624100	Social assistance – shelters, vocational, child care, abuse, emergency	A
711100	Arts and sports – dance, musical, teams, tracks, promoters, agents	B
711200	Special Events – promoter or activity – see schedule for rates	K
712100	Museums – museums and historical sites, zoos, botanical gardens, parks	B
713100	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	B
721100	Accommodations – hotels, motels, and similar facilities	B
721200	Accommodations – bed and breakfast inns and services	B
721300	Accommodations – trailer parks, RV parks, and travel parks	B
721400	Accommodations – rooming houses and boarding houses	B
722100	Restaurant – full service restaurant facility Board Certification Required.	B
722200	Restaurant – limited facility or service Board Certification Required.	B
722300	Caterers – and/or mobile food services Board Certification Required.	B
811100	Repairs and maintenance – auto, paint/body, carwash, other vehicular	A
811200	Repairs and maintenance – all electronic equipment	A
811300	Repairs and maintenance – all appliances, home & garden equipment	A
812100	Personal Services – beautician (St Board Cert Reqd)	A
812100.01	Personal Services – barber Board Certification Required.	A
812100.02	Personal Services – funeral (St Board Cert Reqd)	A
812100.03	Personal Services – hair, skin, diet, nail, tanning	A
812500	Fortune Teller or Clairvoyant – individual reader license	L
999100	Unclassified miscellaneous business services not elsewhere classified	B
999200	Unclassified miscellaneous personal services not elsewhere classified	A
999900	Itinerant – Miscellaneous Business Services	H
999999	Delivery	X

**Schedule “A”**

More Than	Less Than	License Fee
\$	\$100,000	\$75.00
\$100,000	\$500,000	\$125.00
\$500,000	\$1,000,000	\$175.00
	Over \$1Million	\$175.00 + \$.10/M

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**Schedule “B”**

More Than	but	Less Than	License Fee
\$		\$100,000	\$100.00
\$100,000		\$500,000	\$150.00
\$500,000		\$1,000,000	\$200.00
		Over \$1Million	\$200.00 + \$.15/M

**Schedule “C”**

More Than	but	Less Than	License Fee
\$		\$100,000	\$100.00
\$100,000		\$500,000	\$250.00
\$500,000		\$1,000,000	\$300.00
\$1,000,000		\$2,500,000	\$400.00
\$2,500,000		\$5,000,000	\$500.00
\$5,000,000		\$7,500,000	\$600.00
\$7,500,000		\$10,000,000	\$700.00
		Over \$10 Million	\$800.00 + \$.40/M

**Schedule “D”**

More Than	but	Less Than	License Fee
\$		\$500,000	\$200.00
\$500,000		\$1,000,000	\$250.00
		Over \$1,000,000	\$300.00+ \$.20/M Maximum \$700.00

**Schedule “E”**

More Than	but	Less Than	License Fee
\$		\$250,000	\$100.00
\$250,000		\$1,000,000	\$150.00
\$1,000,000		\$10,000,000	\$200.00
		Over \$10,000,000	\$300.00 Maximum

**Schedule “G” Peddlers**

Daily Rate issued for single day sales activity	\$100.00
Weekly Rate issued for week long Sales activity	\$150.00
Monthly Rate issued for month long Sales activity	\$250.00
Yearly Rate issued for annual sales activity	\$500.00

**Schedule “H” Itinerant**

There shall be a license fee charged for a business not located within the city limits to establish a temporary location inside city limits and conduct business. Rates shall be as follows:

Daily Rate	\$500.00 per day (Max - \$2,000)
Yearly Rate	\$2,000.00

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### **Schedule "J" Telephones & Telecommunications**

Each person, firm or corporation doing business as a telephone exchange or business, shall pay a license of \$210.00 each per year. In addition to this license thereto, each person, firm or corporation operating long distance, shall pay a license fee of \$53.00 per year (Code 11-51-128)

### **Schedule "K" Special Events Licenses**

In addition to any required license thereto, there shall be a fee for all events held within the city limits or police jurisdiction, excluding events being held for community events or non-profit organizations. The fee shall be \$100.00 per event, not exceeding three days, and an additional \$50.00 for each day after the third day.

### **Schedule "L" 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 thereof.

### **Schedule "M" Banking Services or Lenders of Money**

There shall be a license fee of \$150.00 each year, per establishment. There shall be a license fee of \$10.00 per year, per establishment, for each branch bank.

### **Schedule "O" Utilities-electric power or light company**

Each person, firm, corporation operating electric light and power companies, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, and express companies which are otherwise licensed shall pay three(3) percent of the gross receipts of the business done by the utility in the municipality during the preceding year; and for the first year's business when an existing utility is taken over, license will be established in accordance with the *Code of Alabama*, Section 11-15-129.

### **Schedule "P" Utilities – natural gas company**

Each person, firm, or corporation operating gas companies, pipe line companies for transporting or carrying gas, gas distributing companies, whether by means of tanks, drums, tubes, cylinders or otherwise, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, and express companies which are otherwise licensed shall pay one (1) percent of the gross receipts of the business done by the utility in the municipality during the preceding year for the 2008 fiscal year; shall pay two (2) percent of the gross receipts of the business done by the utility in the municipality during the preceding year for the 2009 fiscal year; for the 2010 fiscal year and every year thereafter, shall pay three (3) percent of the gross receipts of the business done by the utility in the municipality during the preceding year; and, for the first year's business when an existing utility if taken over, license will be established in accordance with the *Code of Alabama*, Section 11-51-129.

### **Schedule "Q" Utilities-water, sewage treatment, steam, and other.**

Each person, firm, or corporation operating waterworks companies, pipe line companies fir transporting or carrying water or other commodities, heating companies or other public utilities, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, and express companies which are otherwise licensed, shall pay one (1) percent of the gross receipts of the business done by the utility in the municipality during the preceding year for the 2008 fiscal year; shall pay two (2) percent of the gross receipts of the business done by the utility in the municipality during the preceding year for the 2009 fiscal year; for the 2010 fiscal year and every year thereafter, shall pay three (3) percent of the gross

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### Schedule "X" Delivery Trucks

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 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.
- (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.

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