

WATERLOO 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.

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FEE OR CLASS</u>
721191	ACCOMMODATIONS- <i>Bed and Breakfast Inns & Services</i>	E
721110	ACCOMMODATIONS- <i>Hotels, motels and similar facilities</i>	D
721214	ACCOMMODATIONS- <i>RV Parks, Travel Parks, Campgrounds</i>	E
721310	ACCOMMODATIONS- <i>Rooming Houses, Boarding Houses</i>	E
541211	ACCOUNTANTS/CPAs- <i>Individual and/or firm Must Provide Board Certification: Public Accountancy Board</i>	D
561499	ADMINISTRATIVE SERVICES- <i>Answering, employment, office, travel</i>	E
541810	ADVERTISING	B
115199	AGRICULTURE SUPPORT- <i>Cotton Gins, Farm Management, post-harvest activities</i>	E
481111	AIR TRANSPORTATION- <i>Airline tickets, shipping, freight, charter service</i>	E
561499.01	ALARM AND SECURITY SYSTEMS- <i>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</i>	E
621910	AMBULANCE- <i>No license shall be issued for the operation of this service until consent to use streets, avenues, and alleys of the Town have been granted by the governing body.</i>	A
713110	AMUSEMENT AND THEME PARK	B
713999	AMUSEMENT – MISCELLANEOUS	E
112999	ANIMAL PRODUCTION	B
115210	ANIMAL PRODUCTION SUPPORT ACTIVITIES	E
453310	ANTIQUA SHOPS AND DEALERS	F
713120	ARCADE	G
541310	ARCHITECT- <i>Individual and/or firm Must Provide Board Certification: Architects Registration Board</i>	D
711130	ARTS – MUSICAL GROUPS & ARTISTS- <i>Dance, musical, tracks, teams, promoters, agents</i>	D
711310	ARTS- PROMOTERS OF EVENTS	E
711399	ART AND SPORTS- <i>Special Events (requires council approval)</i>	X
453998	AUCTIONS – GENERAL MERCHANDISE	F
425120	AUCTIONS – AUTO	T
541110	ATTORNEY/LAWYERS- <i>Individual and/or firm Must Provide Board Certification: Alabama State Bar</i>	G
812990	BAIL BONDING	E
722110	BAKED GOODS AND DOUGHNUT SHOP	F
522119	BANK – BRANCH OR ATM	I
522110	BANK- MAIN OFFICE	I
812111	BARBER SHOP <i>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</i>	C
713990	BILLARD PARLORS	G
812112	BEAUTY SHOP- SALON <i>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</i>	C
713950	BOWLING CENTER	E
515210	CABLE AND SUBSCRIPTION PROGRAMMING	D
561740	CARPET AND UPHOLSTERY CLEANING	E
811192	CARWASH & DETAILING SERVICES	D
517212	CELLULAR AND WIRELESS COMMUNICATIONS	D
722320	CATERERS- <i>Mobile food services Must Provide Board Certification: Department of Health</i>	E
624410	CHILD AND DAY CARE CENTERS- <i>Must provide state and health department permits and licenses prior to issuance. Must Provide Board Certification: Department of Human Resources</i>	G
621310	CHIROPRACTOR- <i>Individual and/or firm Must Provide Board Certification: Chiropractic Examiners Board</i>	G
541511	COMPUTER PROGRAMMERS- <i>Individual and/or firm</i>	E
522291	CONSUMER LENDING	D
238110	CONTRACTORS- <i>Concrete Foundation and Structure</i>	E
238310	CONTRACTORS- <i>Drywall and Insulation</i>	E

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238210	CONTRACTORS- Electrical Must Provide Board Certification: Alabama Electrical Contractors Board	E
238910	CONTRACTORS- Excavation and site development	D
238330	CONTRACTORS- Flooring	E
238130	CONTRACTORS- Framing	E
236220	CONTRACTORS- General Contractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
238150	CONTRACTORS- Glass and Glazing	E
237990	CONTRACTORS- Heavy Construction, Highway, bridge, street Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
237110	CONTRACTORS- Irrigation	E
238140	CONTRACTORS- Masonry	E
236116	CONTRACTORS-New MultiFamily Housing Construction- Must provide State Certification Card. Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
236115	CONTRACTORS-New Single Family Housing Construction- Must provide State Certification Card. Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
237120	CONTRACTORS- Oil and Gas Pipeline Construction	D
238999	CONTRACTORS- Other Special Trades	E
238320	CONTRACTORS- Painting and Wall Covering Contractors	E
237390	CONTRACTORS- Paving and Sealing	E
238220	CONTRACTORS-Plumbing, Heating & Air, HVAC, Gas Fitter-Must provide State Certification Card. Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
237130	CONTRACTORS- Power and Communication Line Construction	D
238160	CONTRACTORS- Roofing	E
236220.01	CONTRACTORS- Sandblasting	E
238170	CONTRACTORS- Siding	E
238120	CONTRACTORS- Steel and precast concrete	E
237110.01	CONTRACTORS- Water and sewer line construction	D
492110	COURIERS- Local Delivery services, local messengers	E
522390	CREDIT SERVICES- Companies and activities related to credit and mediation	E
999111	DELIVERY	N
339116	DENTAL LABORATORY	D
621210	DENTIST- Individual and/or firm Must Provide Board Certification: Board of Dental Examiners of Alabama	G
812191	DIET AND WEIGHT REDUCTION	E
812320	DRYCLEANING AND LAUNDRY SERVICE	E
611699	EDUCATIONAL SERVICES FOR PROFIT- Elementary, secondary, colleges, technical, sports, services, business	E
541330	ENGINEER- Individual and/or firm Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	G
561710	EXTERMINATING AND PEST CONTROL Must Provide Board Certification: Department of Agriculture and Industries	E
441239	FARM EQUIPMENT DEALER	F
111998	FARMING AND CROP PRODUCTION-Agriculture, crop production, nursery, fruit, growers	E
453998.01	FIREWORKS STAND-Applicant must be age 18 years of age or older. During operating hours there must be at least one person present age 18 years of age or older present. The Town Clerk shall not issue a business license until the applicant has presented a Certificate from the Alabama Fire Marshalls Office giving approval o operation f the stand.	G

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713940	FITNESS AND SPORTS CENTER	E
453310.01	FLEA MARKET	O
113110	FORESTRY- <i>Logging, forestry, timber management</i>	E
812210	FUNERAL HOMES Must Provide Board Certification: Board of Funeral Services	D
999999	GENERAL CATEGORY – UNCLASSIFIED	P
713910	GOLF COURSE/COUNTRY CLUB	B
541430	GRAPHIC DESIGN SERVICES	E
111411	GREENHOUSE, NURSERY, FLORICULTURE PRODUCTION	E
621491	HMO- <i>Medical centers and services</i>	S
621610	HOME HEALTH CARE SERVICES	E
622110	HOSPITALS- <i>Surgical, substance abuse, psychiatric, general care, special</i>	S
519190	INFORMATION SERVICES- <i>Providing, storing, processing, access to information</i>	E
524126	INSURANCE COMPANY- <i>Casualty, fire and or marine premiums</i>	11-51-120/123
524128	INSURANCE COMPANY- <i>Health, allied, and all other premiums</i>	11-51-120/123
524210	INSURANCE AGENCY AND BROKERAGES	G
516110	INTERNET PUBLISHING & BROADCASTING	E
523999	INVESTMENT ACTIVITIES – FINANCIAL	D
561720	JANITORIAL SERVICE	E
561730	LANDSCAPING/LAWN SERVICE	E
812310	LAUNDRYMAT- (COIN OPERATED)	R
485320	LIMOUSINE SERVICE	E
561622	LOCKSMITH	E
332710	MACHINE SHOPS AND WELDING	E
551990	MANAGEMENT COMPANIES- <i>Offices, enterprises, regional, corporate</i>	E
315999	MANUFACTURING - APPAREL <i>Women, men, children, hosiery, lingerie outerwear, accessories</i>	M
335211	MANUFACTURING – APPLIANCE- <i>Small appliance, lighting, electrical, battery, freezer</i>	M
335228	MANUFACTURING – APPLIANCE- <i>Major appliances</i>	M
312199	MANUFACTURING –BEVERAGE- <i>All types of soft drinks, bottled water, ice</i>	M
337110	MANUFACTURING – CABINET AND COUNTERTOP	M
327310	MANUFACTURING – CEMENT	M
325998	MANUFACTURING – CHEMICAL- <i>Of fertilizer, wood, pesticide, paint, soap and resin</i>	M
334419	MANUFACTURING - COMPUTER, ELECTRONIC	M
311991	MANUFACTURING – FOOD- <i>Meat, seafood, grain, fruit, dairy, animal, poultry processing</i>	M
337129	MANUFACTURING – FURNITURE	M
316999	MANUFACTURING -LEATHER AND ALLIED PRODUCTS- <i>Shoes, luggage, handbag, related products, footwear</i>	M
333999	MANUFACTURING – MACHINERY- <i>Office machinery, industrial, engines, farm, HVAC</i>	M
332999	MANUFACTURING -METAL FABRICATION- <i>Cutlery, structural, ornamental,</i>	M
327999	MANUFACTURING – NONMETALLIC- <i>Clay, glass, cement, lime, pottery, ceramic, brick, tile</i>	M
335999	MANUFACTURING – OTHER- <i>All other manufacturing</i>	M
322299	MANUFACTURING – PAPER- <i>Pulp, paper, and converted products, stationary, tubes, cores</i>	M
324199	MANUFACTURING – PETROLEUM & COAL- <i>Asphalt, grease, roofing and paving products</i>	M
326299	MANUFACTURING – PLASTIC & RUBBER- <i>Tires, pipe, hoses, belts, bottles, sheet, wrap, film</i>	M
313112	MANUFACTURING – TEXTILE- <i>Fabric, yarn, carpet, canvas, rope, twine, fabric mills</i>	M
336112	MANUFACTURING – TRANSPORTATION- <i>Mfg. auto, truck, trailer, motor home, boat, ship, motorcycles</i>	M
321999	MANUFACTURING - WOOD- <i>Sawmills, wood,,preservation, veneer, trusses, millwork</i>	M
531130	MINI WAREHOUSE AND SELF STORAGE	E
212299	MINING- <i>All related mining activities</i>	M
484230	MOBILE HOME TOWING SERVICE	E

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512131	MOTION PICTURES- <i>Theatres, videos, recording, drive-ins, sound studios</i>	B
484210	MOVING COMPANY	E
712110	MUSEUMS- <i>Museums and historical sites, zoos, parks, botanical gardens</i>	D
812113	NAIL SALON	E
511110	NEWSPAPER PUBLISHER	D
454399	NEWSPAPER STANDS	H
623110	NURSING CARE- <i>Residential care facility, assisted living</i>	Y
623312	NURSING HOME- <i>Care for elderly and continuing care facilities</i> Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	Y
621320	OPTOMETRIST- <i>Individual and/or firm</i> Must Provide Board Certification: Optometry Board	G
621498	OUTPATIENT CARE CENTERS	S
485999	PASSENGER TRANSPORTATION- <i>All other</i>	D
485113	PASSENGER TRANSPORTATION- <i>Charter and other vehicle transit services</i>	D
522298	PAWN SHOP- <i>Title pawn or merchandise</i>	G
454999	PEDDLER OR ROLLING STORE	V
812910	PET CARE SERVICES	E
541921	PHOTOGRAPHER- <i>Studios, portraits, commercial, services</i>	E
621111	PHYSICIAN- <i>Individual and/or firm</i> Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	G
621340	PHYSICAL, OCCUPATIONAL OR SPEECH THERAPISTS	E
561431	POSTAL/MAILING SERVICE	F
323119	PRINTING- <i>Screen, quick, digital, books, lithographic</i>	F
541990	PROFESSIONAL SERVICES (OTHER)	G
515112	RADIO AND TELEVISION STATIONS	D
482110	RAIL TRANSPORTATION	K
531210	REAL ESTATE- <i>Offices, agents, brokers, management, appraisers</i>	E
532299	RENTAL AND LEASING- <i>All Other</i>	G
532120	RENTAL AND LEASING- <i>Auto, truck, trailer, RV, all tangible property</i>	D
532220	RENTAL AND LEASING- <i>Formal Wear and Costumes</i>	E
532291	RENTAL AND LEASING- <i>Home health equipment</i>	E
532230	RENTAL AND LEASING- <i>Movie and video rental</i>	E
531110	RENTAL AND LEASING- <i>Residential Buildings and Dwellings, Apartments, Mobile Home Parks, Mobile Home Space(s)</i>	Z
531199	RENTAL AND LEASING- <i>Spaces and Booths at Flea Markets</i>	AA
811412	REPAIRS AND MAINTENANCE- <i>All appliances, home and garden equipment</i>	E
811229	REPAIRS AND MAINTENANCE- <i>All electronic equipment</i>	E
811499	REPAIRS AND MAINTENANCE- <i>All Other</i>	F
811119	REPAIRS AND MAINTENANCE- <i>General auto repair, body shop</i>	E
811191	REPAIRS AND MAINTENANCE- <i>Oil Change and Lube</i>	E
811420	REPAIRS AND MAINTENANCE- <i>Upholstery and Furniture Repair</i>	E
722499	RESTAURANT Must Provide Board Certification: Department of Health	F
448130	RETAIL -CLOTHING AND ACCESSORIES	F
445120	RETAIL -CONVENIENCE STORES	F
443112	RETAIL - ELECTRONIC & APPLIANCE- <i>Household, radio, television, and computers</i>	F
445110	RETAIL - FOOD AND BEVERAGE STORES	F
446191	RETAIL -FOOD AND HEALTH SUPPLEMENTS	F
445230	RETAIL -FRUIT AND VEGETABLE MARKET	E
442110	RETAIL -FURNITURE- <i>Furniture, home furnishings, stores, floor coverings, window</i>	F
447110	RETAIL - GASOLINE RETAIL- <i>Selling Gasoline</i>	BB
445299	RETAIL - GENERAL MERCHANDISE STORE <i>Department, warehouse clubs, superstores</i>	F
453220	RETAIL - GIFT, NOVELTY, SOUVENIR	F

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444130	RETAIL - HARDWARE STORES	F
444110	RETAIL - HOME IMPROVEMENT CENTER	F
448310	RETAIL - JEWELRY STORE	F
441199	RETAIL – MOTOR VEHICLES- <i>New or used automobiles, motorcycles, atv's, Moped. Motor bike, motor scooter</i> Must Provide Board Certification: Revenue Department - Regulatory License	D
441310	RETAIL - MOTOR VEHICLES- <i>Parts and accessories, new or used</i>	F
454210	RETAIL - NON-STORE- <i>Vending machine operators, direct selling, mail order</i>	F
453210	RETAIL – OFFICE SUPPLIES, STATIONARY	F
453998.02	RETAIL – OTHER	F
446110	RETAIL - PHARMACIES AND DRUG STORES	F
451110	RETAIL - SPORTING GOODS AND HOBBIES	F
453991	RETAIL- TOBACCO STORE	F
453998.03	RETAIL – ALL OTHER	F
522129	SAVINGS AND LOAN BRANCH/ATM	I
522120	SAVINGS AND LOAN MAIN	I
522399	SECURITIES, COMMODITY- <i>Brokerage, portfolios, investment, and other finance</i>	D
517410	SATELLITE DEALER	E
562991	SEPTIC TANKS AND RELATED SERVICES	E
451130	SEWING, NEEDLEWORK, PIECE GOODS	F
999333	SMALL VENDOR- <i>Less than \$ 7,500.00 per year</i>	U
624110	SOCIAL ASSISTANCE FOR PROFIT- <i>Shelters, vocational, child care, abuse, emergency</i>	E
562111	SOLID WASTE COLLECTION	G
611620	SPORTS AND RECREATION INSTRUCTION- <i>Camps or Schools</i>	E
541360	SURVEYOR- <i>Individual and/or firm</i>	G
812199	TANNING SALONS & OTHER PERSONAL SERVICES	E
812198	TATTOO PARLOR Must Provide Board Certification: Department of Health	G
485310	TAXI CABS	E
541213	TAX PREPARATION	E
517310	TELECOMMUNICATIONS- <i>Telephone local per 11-51-128</i>	J
517319	TELECOMMUNICATIONS- <i>Telephone long distance 11-51-128</i>	J
517329	TELECOMMUNICATIONS- <i>Cellular and other wireless, paging</i>	E
517339	TELECOMMUNICATIONS- <i>Resellers of service</i>	E
611519	TRUCK DRIVING SCHOOLS	G
811111	TRUCK REPAIR SHOPS	P
484110	TRUCK TRANSPORTATION- <i>Local, long-distance, freight, moving and storage</i>	D
484230.01	TRUCK TRANSPORTATION- <i>Terminal- state regulated 37-3-33</i>	W
453310.02	USED MERCHANDISE STORES- <i>Books, miscellaneous, consignment</i>	F
221122	UTILITIES- <i>Electric Power or light company</i>	L
221210	UTILITIES- <i>Natural Gas Company</i>	L
221199	UTILITIES- <i>Water, Sewage and Other Systems</i>	L
454210.01	VENDING – NUMBER OF MACHINES	H
541940	VETERINARIAN- <i>Individual and/or firm</i> Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	G
493110	WAREHOUSE AND STORAGE- <i>Household, refrigerated, special</i>	S
562998	WASTE MANAGEMENT- <i>Sewer, storm basin, tank cleaning services</i>	D
422299	WHOLESALE TRADE- <i>Brick, Stone, and Related Construction materials</i>	D
421099	WHOLESALE TRADE- <i>Durable, vehicle, machinery, equipment, furniture</i>	D
422099	WHOLESALE TRADE- <i>Non-durable, wholesale gasoline distributor</i>	D
422199	WHOLESALE TRADE- <i>Non-durable, paper, apparel, grocery, beverages, dairy</i>	D
422999	WHOLESALE TRADE- <i>Tobacco products</i>	D
999222	WRECKER COMPANY/SERVICE	G

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Schedule "A"

0 \$5,000,000.00 \$ 200.00

The Town of Waterloo has chosen to exempt non-profit ambulance services from a license fee at this time.

Schedule "B"

More Than	but	Less Than	
0		1,999,999.00	\$ 100.00
2,000,000.00 and over			\$ 200.00

(Seasonal events are not subject to reduction rate after July 1)

Schedule "C"

One Chair	\$ 30.00
Each Additional Chair	\$ 10.00

Schedule "D" – If gross receipts are:

More Than	but	Less Than	
0		99,999.00	\$ 50.00
100,000.00		299,999.00	\$ 100.00
300,000.00		499,999.00	\$ 200.00
500,000.00		999,999.00	\$ 400.00
Over 1,000,000.00			\$ 800.00

Schedule "E" - If gross receipts are:

0	199,999.00	\$ 50.00
200,000.00	499,999.00	\$ 125.00
500,000.00	999,999.00	\$ 400.00
Over 1,000,000.00		\$ 800.00

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Schedule "F" – If gross receipts are:

More Than	but Less Than	
0.....	500,000.00	\$ 50.00
500,000.00.....	999,999.00	\$ 125.00
1,000,000.00.....	2,999,999.00	\$ 250.00
3,000,000.00.....	4,999,999.00	\$ 350.00
Greater than	5,000,000.00	\$ 500.00

Schedule "G"

More Than	but Less Than	
0.....	99,999.00	\$ 50.00
100,000.00.....	299,999.00	\$ 100.00
300,000.00.....	499,999.00	\$ 200.00
500,000.00.....	999,999.00	\$ 400.00
Over 1,000,000.00		\$ 800.00

Schedule "H" Vending Machines

Vending machine shall mean any type of machine that dispenses any merchandise or product.

\$15.00 per Vending Machine

A list of machine locations must be submitted with license fee.

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Schedule "I"

Banks Maximum amount per schedule below.

Section 11-51-130

Banks.

(a) Municipalities may levy a license in proportion to the capital, surplus and undivided profits of the bank, but not more than the following amounts, to wit:

- (1) Where the capital, surplus and undivided profits are \$ 50,000.00 or less, \$ 10.00;
- (2) Where the capital, surplus and undivided profits are more than \$ 50,000.00 and not over \$ 100,000.00, \$ 20.00;
- (3) Where the capital, surplus and undivided profits are more than \$ 100,000.00 and not over \$ 150,000.00, \$ 30.00;
- (4) Where the capital, surplus and undivided profits are more than \$ 150,000.00 and not over \$ 200,000.00, \$ 40.00;
- (5) Where the capital, surplus and undivided profits are more than \$ 200,000.00 and not over \$ 250,000.00, \$ 50.00;
- (6) Where the capital, surplus and undivided profits are more than \$ 250,000.00 and not over \$ 300,000.00, \$ 60.00;
- (7) Where the capital, surplus and undivided profits are more than \$ 300,000.00 and not over \$ 350,000.00, \$ 70.00;
- (8) Where the capital, surplus and undivided profits are more than \$ 350,000.00 and not over \$ 400,000.00, \$ 80.00;
- (9) Where the capital, surplus and undivided profits are more than \$ 400,000.00 and not over \$ 450,000.00, \$ 90.00;
- (10) Where the capital, surplus and undivided profits are more than \$ 450,000.00 and not over \$ 500,000.00, \$ 100.00;
- (11) Where the capital, surplus and undivided profits are more than \$ 500,000.00 and not over \$ 600,000.00, \$ 110.00;
- (12) Where the capital, surplus and undivided profits are in excess of \$ 600,000.00, \$ 125.00; and
- (13) On each branch bank, not more than \$ 10.00.

(b) The term "undivided profits" as used in subsection (a) of this section shall be construed to mean the undivided profits as shown by the books of the bank, and all payments shall be based on the report made by the banks to the Superintendent of Banks next preceding January 1.

(Acts 1911, No. 84, p. 50; Acts 1921, Ex. Sess., No. 18, p. 17; Code 1923, §6287; Code 1940, T. 37, §747.)

Section 11-51-131

Savings and loan associations.

Municipalities may levy a license on savings and loan associations in proportion to the amount paid in on nonwithdrawable shares, reserves and undivided profits of the association upon the same schedule as is provided for banks and none other.

(Acts 1931, No. 159, p. 218; Code 1940, T. 37, §748.)

Schedule "J" – Telephones and Telecommunications

Code of Alabama § 11-51-128

Local Exchange \$ 60.00

Long Distance \$ 15.00

Schedule "K" Railroads

Code of Alabama §11-51-124

\$ 10.00

Schedule "L" Utilities

3 % of Gross Receipts in accordance with Code of Alabama § 11-51-129

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Schedule "M"

More Than	but	Less Than	
0.....		999,999.00	\$ 100.00
Greater than 1,000,000.00			\$ 250.00

Schedule "N" – Delivery License

Flat Fee	\$ 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 \$ \$50.00 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 five hundred thousand dollars (\$500,000) 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 five hundred thousand (\$500,000) limitation described in the preceding section if the

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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 “O”

\$ 50.00 1st booth
 \$ 20.00 each additional booth

Schedule “P”

0.....199,999.00	\$ 50.00
200,000.00.....499,999.00	\$ 125.00
500,000.00.....999,999.00	\$ 400.00
Over 1,000,000.00	\$ 800.00

Schedule “ Q” – Insurance

Section 11-51-120 Insurance companies - Fire and marine insurance companies.

No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any fire or marine insurance company doing business in such municipality except upon a percentage of each \$ 100.00 of gross premiums, less return premiums, on policies issued during the preceding year on property located in such municipality. Such percentage shall not exceed 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.

Any municipality may charge a flat minimum license at the beginning of each year for new companies doing business therein on which there shall be an adjustment at the expiration of such year upon such percentage as may be fixed by said municipality, but such percentage shall not exceed four percent (4%) of the gross premiums, less return premiums, collected by such companies on policies issued during the preceding year in such municipality.

(Acts 1935, No. 194, p. 256; Code 1940, T. 37, §739.)

Section 11-51-121 Insurance companies - Insurance companies other than fire and marine insurance companies.

(a) No license or privilege tax or other charge for the privilege of doing business shall be imposed by any municipal corporation upon any insurance company, other than fire and marine insurance companies, doing business therein or its agents which shall exceed for the company and its agents the following amounts:

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- (1) Each insurance company in cities and towns having a population of 5,000 or less, \$ 10.00 and \$ 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 said cities and towns.
- (2) Each such insurance company in cities and towns having a population of over 5,000 and not over 10,000, \$ 15.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof on gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said towns and cities.
- (3) Each such insurance company, in cities and towns having a population of over 10,000 and not exceeding 50,000, \$ 20.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.
- (4) Each such insurance company, in cities and towns having a population of more than 50,000, \$ 50.00 and \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of said cities and towns.

The amount specifically named in the schedule contained in this section shall be payable at the time and in the manner that other privilege or license taxes are required to be paid by the laws, ordinances or charters of the several cities and towns, and the amount of said tax based on gross premiums shall be paid as provided in this article.

(b) Upon the payment or tender of the amount specifically named in the schedule in subsection (a) of this section to any city or town, any insurance company, other than fire and marine insurance companies, authorized to do business in this state, shall be permitted to do business in said city or town through its agents, resident or soliciting, duly appointed in writing, which agents shall not be subject to or required to pay any privilege or occupation tax to said city or town for representing said company or soliciting business for it. On January 1, or within sixty days thereafter, of each year, each insurance company, other than fire and marine insurance companies, which did any business in, or wrote any insurance for any citizen or resident of, any city or town in this state during any part of the next preceding year shall, if a license or privilege tax is imposed by said city or town on any insurance company, other than fire and marine insurance companies, furnish the mayor or other executive head of said city or town a statement in writing, verified by the affidavit of the president, vice-president or secretary of the company, which statement shall set out and show the full and true amount of gross premiums, less return premiums, received during the preceding year, on all policies of such insurance issued in such city or town during the said preceding year, and shall accompany said statement with the amount of license due from said company. Failure to furnish said statement or to pay such amount to any city or town, as herein required, shall, if so provided by the ordinances of the city or town, cause a forfeiture of the right of the company so failing or its agents, to continue to do business in said city or town until said statement shall have been furnished and said sum shall have been paid, and shall subject the company and its agents to such penalties as the ordinances of said city or town may prescribe, not exceeding the penalties imposed upon other corporations or persons for failure to pay license or privilege taxes.

(Code 1923, §2155; Acts 1935, No. 194, p. 256; Code 1940, T. 37, §736.)

Schedule “R”

Up to 10 machines	\$ 50.00
Each additional machine.....	\$ 5.00

Schedule “S”

From zero	to	5,000 square feet	\$ 50.00
From 5,001	to	10,000 square feet	\$100.00
From 10,001	to	20,000 square feet	\$200.00
From 20,001	to	30,000 square feet	\$300.00
From 30,001	to	40,000 square feet	\$400.00
From 40,001	to	50,000 square feet	\$500.00
From 50,001	to	60,000 square feet	\$600.00
From 60,001	to	70,000 square feet	\$700.00
From 70,001	to	80,000 square feet	\$800.00
From 80,001	to	90,000 square feet	\$900.00
From 90,001	up	\$1,000.00 plus \$0.01 per square foot over 90,000	

Schedule “T”

0.....4,999,999.00	\$ 250.00
Over 5,000,000.00	\$ 500.00

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Schedule "U" – Small Vendor License

\$ 50.00

Schedule "V" – Peddlers

Yearly rate only \$ 50.00

Schedule "W" – Truck Terminal Transportation

Code of Alabama §37-3-33 - \$ 25.00

Schedule "X"

Event and rate schedule must be approved in advance by Town Council.

Schedule "Y"

First bed \$ 100.00
Each additional bed \$ 10.00

Schedule "Z"

At this time, the Town of Waterloo will not enforce Schedule "Z" for Residential Buildings and Dwellings, Apartments, Mobile Home Parks, Mobile Home Space(s).

Schedule "AA"

\$ 50.00 1st booth
\$ 20.00 each additional booth

Schedule "BB"

Each Dispenser (or similar dispensing unit)\$ 10.00
(No issue fee in conjunction with other schedules.)

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