

CITY OF WEDOWEE 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 #	Code	Schedule description	Fee/license
221122	00	Electric power company	33
221310	00	Utility companies (water & gas)	33
236115	00	Contractors- residential	14
236118	00	Contractors- residential remodeler	14
237110	00	Contractors- water & sewer line	14
237310	00	Contractors- highways & streets	14
237310	01	Contractors- commercial/heavy Board Certification Required	14
238110	00	Contractors- specialty trade- concrete	14
238130	00	Contractors- specialty trade-framing	14
238140	00	Contractors- specialty trade-masonry	14
238150	00	Contractors- specialty trade-glass	14
238160	00	Contractors- specialty trade-roofing	14
238170	00	Contractors- specialty trade- siding	14
238210	00	Contractors- specialty trade- electrical Board Certification Required	14
238220	00	Contractors- specialty trade- plumbing Board Certification Required	14
238220	01	Contractors- specialty trade- heating & air Board Certification Required	14
238220	02	Contractors- specialty trade- gas fitters	14
238290	00	Contractors- specialty trade- building equipment	14
238310	00	Contractors- specialty trade- drywall, sheetrock	14
238320	00	Contractors- specialty trade- painter/wallpaper	14
238330	00	Contractors- specialty trade- carpet-flooring	14
238350	00	Contractors- specialty trade- cabinets	14
238910	00	Contractors- specialty trade- site preparation	16
238990	00	Contractors- specialty trade- signs	14
238990	01	Contractors- specialty trade- swimming pools	14
238990	02	Contractors- specialty trade- fence installation	14
313112	00	Manufacturing- fabric/textile/carpet	24
312132	00	Beer & wine wholesale distributor- Alabama beverage control board certification required. Must be Purchased/Renewed at Town Hall	\$375.00
312132	01	Beer wholesale distributor - Alabama beverage control board certification required. Must be Purchased/Renewed at Town Hall	\$275.00
312132	02	Wine wholesale distributor - Alabama beverage control board certification required. Must be Purchased/Renewed at Town Hall	\$275.00
312121	00	Beer on/off premise - Alabama beverage control board certification required. Must be Purchased/Renewed at Town Hall	\$75.00
312121	01	Beer off premise only - Alabama beverage control board certification required. Must be Purchased/Renewed at Town Hall	\$75.00
312122	00	Wine on/off premise - Alabama beverage control board certification required. Must be Purchased/Renewed at Town Hall	\$75.00
312122	01	Wine off premise only – Alabama beverage control board certification required. Must be Purchased/Renewed at Town Hall	\$75.00
312133	00	Warehouse for alcoholic beverages - Alabama beverage control board certification required. Must be Purchased/Renewed at Town Hall	\$500.00
312141	00	Package store retail liquor license - Alabama beverage control board certification required. Must ALSO PURCHASE misc retail store license (453998.01) Must be Purchased/Renewed at Town Hall	\$1,500.00
312141	01	Restaurant retail liquor license - Alabama beverage control board certification required. Must ALSO PURCHASE restaurant retail license (722110.00) Must be Purchased/Renewed at Town Hall	\$750.00

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312141	02	Club retail liquor license - Alabama beverage control board certification required. Must ALSO PURCHASE misc retail store license (453998.01) Must be Purchased/Renewed at Town Hall	\$1,000.00
423210	00	Wholesale- furniture sales	27
423440	00	Wholesale- store fixture sales	27
423450	00	Wholesale- medical supply sales	26
423690	00	Wholesale- communication equipment sales	26
423710	00	Wholesale- hardware/cutlery sales	27
423720	00	Wholesale- plumbing supply sales	27
423830	00	Wholesale- industrial machinery parts	26
423850	00	Wholesale- dry cleaning/janitorial supplies	26
423910	00	Wholesale- sporting goods	27
423990	00	Wholesale- sales- durable goods	27
424410	00	Wholesale- grocery sales	27
424450	00	Wholesale- snack food vendor	27
424490	00	Wholesale- soft drink distributor	27
424720	00	Petroleum & petroleum products merchant wholesalers	27
424720	01	Gasoline delivery	20a
424940	00	Tobacco & tobacco products merchant wholesalers	27
424990	00	Other miscellaneous nondurable goods wholesale	27
441110	00	New automobile dealer Regulatory License Required	4
441120	00	Used automobile dealer Regulatory License Required	4a
441310	00	Automotive parts & accessories store	26
441320	00	Tire dealer/ sales & service	26
442110	00	Furniture store	26
443111	00	Household appliance store	26
443112	00	Radio, television, other electronic stores	26
443120	00	Computer & software stores	26
444130	00	Hardware stores	26
444190	00	Other building materials/electrical supply stores	26
444220	00	Nurseries	26
445110	00	Supermarkets & other grocery stores	26
446110	00	Pharmacy & drug stores	42
446120	00	Cosmetic, beauty supply stores	26
446199	00	All other health & personal care services	26
447110	00	Gasoline stations with convenience stores must ALSO PURCHASE 447110.01	26
447110	01	Gasoline- number OF pumps only must ALSO PURCHASE 447110.00	20
448140	00	Family clothing store	26
448210	00	Shoe store	26
448310	00	Jewelry store	26
451110	00	Sporting goods store	26
451110	01	Pistols, rifles or other weapons	31
451120	00	Hobby, toy & game stores	26
451140	00	Musical instrument & supplies stores	26
451211	00	Book stores	26
452990	00	General merchandise stores	26
453110	00	Florist	26
453210	00	Office supplies store	26
453220	00	Gift, novelty & souvenir shops	26
453310	00	Used merchandise stores	26
453998	00	Auctions	3
453998	01	All other miscellaneous store retailers	26

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454111	00	Electronic shopping	26
454210	00	Vending machine-weighing machines operated by pennies	40
454210	01	Vending machine- peanuts or peanut products	40
454210	02	Vending machines- operated by nickels, dimes, or other larger denominations	40
454210	03	Music or amusement machine operated by nickel, dime or larger denominations of money	40
454312	00	Liquefied petroleum gas (bottled gas) dealers	26
454390	00	Direct selling (door to door) establishments	26
454390	01	Fruit & vegetable peddler	26
484210	00	Moving companies	39
485310	00	Taxi companies	38
488410	00	Towing service	36
492110	00	Couriers	36
493110	00	General warehousing & storage	41
511110	00	Newspaper publishers	29
511110	01	Newspaper –delivery of papers published outside of Wedowee	29
511199	00	All other publishers	26
512191	00	Videography services	36
521110	00	Bank- main office	12
521110	01	Bank- branch office	12a
522291	00	Consumer lending – expenses do not exceed 1% per month	19
522291	01	Consumer lending – expenses exceed 1% per month	19
522298	00	Pawn broker	30
524126	00	Insurance company- casualty, fire and/or marine	21
524128	00	Insurance company- health, allied & all other	21
524291	00	Claims adjusting	32
525920	00	Bankrupt sales	6
531110	00	Renting residential buildings & dwellings	35
531120	00	Renting commercial buildings	35
531130	00	Renting mini warehouses & self storage units	35
531210	00	Real estate company	34
531210	01	Real estate agents	34
532111	00	Automobile rentals- short term	5
532112	00	Automobile rentals- long term	5
532230	00	Video tape or disc rentals	35
532291	00	Medical equipment rental	35
532420	00	Office equipment rental	35
532490	00	Equipment sales	26
541110	00	Attorneys or lawyers – Must also purchase 999999.01 if applicable Board Certification Required	32
541211	00	Accountants or CPA's– Must also purchase 999999.01 if applicable Board Certification Required	32
541211	01	Auditors– Must also purchase 999999.01 if applicable	32
541211	02	Bookkeeper– Must also purchase 999999.01 if applicable	32
541211	03	Income tax service– Must also purchase 999999.01 if applicable	32
541211	04	Public accountants– Must also purchase 999999.01 if applicable Board Certification Required	32
541320	00	Architectural services– Must also purchase 999999.01 if applicable	32
541330	00	Engineering services– Must also purchase 999999.01 if applicable Board Certification Required	32
541370	00	Surveying services– Must also purchase 999999.01 if applicable Board Certification Required	32
541410	00	Interior design services– Must also purchase 999999.01 if applicable	32

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541410	01	Designers– Must also purchase 999999.01 if applicable	32
541511	00	Computer programming services– Must also purchase 999999.01 if applicable	32
541611	00	Administrative & general management consulting– Must also purchase 999999.01 if applicable	32
541810	00	Advertising agencies	1
541890	00	Sign lettering services	36
541921	00	Photography services	36
561622	00	Locksmiths Board Certification Required	36
561710	00	Exterminators Board Certification Required	18
561720	00	Cleaning, janitorial, housekeeping services	36
561730	00	Lawn care services/ tree surgeons	36
561740	00	Carpet cleaning service	36
561790	00	Pressure washing service	36
562111	00	Solid waste collection services	36
562991	00	Septic tanks & related services	36
562991	01	Portable toilet renting & servicing	35
621111	00	Office of doctors, surgeons, do's– Must also purchase 999999.01 if applicable Board Certification Required	32
621210	00	Offices of dentists– Must also purchase 999999.01 if applicable Board Certification Required	32
621310	00	Offices of chiropractors– Must also purchase 999999.01 if applicable Board Certification Required	32
621320	00	Offices of optometrist– Must also purchase 999999.01 if applicable Board Certification Required	32
621340	00	Offices of physical, occupational & speech therapists– Must also purchase 999999.01 if applicable	32
621391	00	Offices of podiatrists– Must also purchase 999999.01 if applicable	32
621492	00	Dialysis clinic– Must also purchase 999999.01 if applicable	32
621498	00	Outpatient clinic– Must also purchase 999999.01 if applicable	32
621610	00	Home health/ hospice services– Must also purchase 999999.01 if applicable	32
621910	00	Ambulance service	36
624410	00	Child day care services DHR Permit may be required	44
711190	00	Carnival, fair, circus	13
711310	00	Special events/ entertainment	17
713940	01	Fitness centers	36
713990	00	Billiard or pool rooms	8
722110	00	Full service restaurant Health Department Permit Required	37
722110	01	Bakeries Health Department Permit Required	37
722211	00	Fast food restaurant Health Department Permit Required	37
722330	00	Mobile food services Health Department Permit Required	37
811111	00	General automotive repair	36
811121	00	Auto body repair shops	36
811122	00	Automotive glass replacement shops	36
811191	00	Automotive oil & lubrication shops	36
811192	00	Car washes	36
811212	00	Computer & office machine repair	36
811310	00	Commercial equipment repair/ welding	36
811411	00	Home & garden equipment repair	36
811412	00	Appliance repair	36
811420	00	Re-upholstery & furniture repair	36
811490	00	Seamstress	36
811490	01	Bicycle repair	36
812111	00	Barber shop Cosmetology Board License Required	7

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812112	00	Beauty salons Cosmetology Board License Required	7
812113	00	Nail salons Cosmetology Board License Required	36
812199	00	Tanning salon, massage therapists, other services	36
812310	00	Coin operated laundries	23
812320	00	Dry cleaners	22
812331	00	Uniform/linen rental/supply service	35
812922	00	One-hour photofinishing	26
812990	00	Bondsman service	9
812990	01	Bootblack service	10
812990	02	Clairvoyants/mediums	25
999001	00	Unclassified establishments	28
999002	00	Transient retail sales	43
561510	00	Travel agents	36
561621	00	Alarm system services	26
722320	00	Barbecue stands Health Department Permit Required	37
721310	00	Boarding houses	28
811430	00	Boot or shoe repair	36
523120	01	Securities broker	11
561431	00	Business service center	36
327320	00	Cement ready mix company	26
522390	00	Collection agency	36
561611	00	Detective agency- Must also purchase 999999.01 if applicable	32
624190	00	Family services- Must also purchase 999999.01 if applicable	32
523120	00	Investment broker	11
541990	00	Management company	35
323110	00	Print shop	26
621340	01	Psychologist- Must also purchase 999999.01 if applicable	32
561491	00	Repossession service	36
561431	01	Secretarial services	36
331111	00	Steel fabrication	24
593110	00	Warehouse	41
423740	00	Wholesale refrigeration supplies	27
517110	00	Telephone company long distance	\$8.00
517110	01	Telephone company local	\$30.00
999999	00	Delivery	15
999999	01	Additional Licensing for professions and vocations	\$40.00 for each salaried employee

Schedule 1- advertising:

Advertising agencies, outdoor signs, bill posters, or any other matter of advertising. \$100.00

Schedule 3- auctions/miscellaneous store retailers:

Automobiles	\$100.00	livestock	\$100.00
Jewelry	\$100.00	new or used furniture/equipment	\$100.00
Antique carpet/rugs	\$100.00	real estate	\$100.00

Schedule 4- automobile dealers:

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License tax	\$200.00
<u>Schedule 4a- used (only) automobile dealers:</u>	
License tax	\$100.00
<u>Schedule 5- automobile rental/long & short term:</u>	
License tax per year	\$100.00
<u>Schedule 6- bankrupt/fire sales:</u>	
License tax per year	\$200.00
<u>Schedule 7- barber shop/beauty salon:</u>	
For one (1) barber chair or beauty operator	\$ 50.00
For each additional barber chair or beauty operator	\$ 15.00
<u>Schedule 8- billiard or pool rooms:</u>	
For the first table	\$150.00
For each additional table	\$ 50.00
<u>Schedule 9- bonds-appearance & appeal:</u>	
License tax per year	\$235.00
<u>Schedule 10- bootblacks:</u>	
License tax per year	\$ 20.00
<u>Schedule 11- securities brokerage:</u>	
License tax per year	\$150.00
<u>Schedule 12- banks/savings & loan main facility:</u>	
Bank main office facility	\$110.00
<u>Schedule 12a- banks/ savings & loan branch:</u>	
Bank branch location	\$ 10.00
ATM	\$ 10.00
<u>Schedule 13- carnival, fair or circus:</u>	
Circus PER DAY	\$100.00
Carnival or fair PER WEEK	\$325.00
<u>Schedule 14- contractors and subcontractors:</u>	
Less than 10,000	\$ 35.00

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10,000 and less than 25,000	\$ 68.00
25,000 and less than 100,000	\$125.00
and in addition, 1/15 of 1% of all gross receipts in excess of 100,000, but less than 500,000, plus 1/30 of 1% of all gross receipts in excess of 500,000 but less than 5,000,000, plus 1/80 of 1% of all gross receipts in excess of 5,000,000.	

Schedule 15- delivery:

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

Schedule 16- property development:

License tax per year \$100.00

Schedule 17- entertainment/special events:

License tax per week \$100.00

Schedule 18- exterminators:

License tax per year \$100.00

Schedule 19- finance & loan companies:

When all expenses do not exceed 1% per month license tax shall be	\$190.00
When all expenses exceed 1% per month license tax shall be	\$375.00

Schedule 20- gasoline retail/pumps:

For the first single or multiple nozzle dispenser	\$ 50.00
For each truck used for retail delivery	\$ 50.00

This schedule shall be used for the gas pumps only. Gross receipts from the sales of merchandise shall be computed on schedule 26.

Schedule 20a- gasoline-wholesale:

On less than 1,000,000 gallons	\$200.00
1,000,000 and less than 2,000,000 gallons	\$250.00
2,000,000 gallons and over	\$295.00

Schedule 21- insurance companies:

- (A) **fire and marine insurance** – for the privilege of engaging in fire or marine insurance business, each company doing business in the town shall pay a license to the town of Wedowee equal to the maximum amount allowed by the code of Alabama, 1975, and 11-5-20, as may be amended from time to time. for any business that has not done fire or marine insurance in the town the preceding year, there is hereby levied and assessed a flat fee of \$15.00, payable at the time and manner prescribed for other licenses under this ordinance.
- (B) **insurance other than fire or marine** – for the privilege of engaging business in the insurance business of any kind if insurance other than fire or marine, each company engaging in such business or its agents shall pay a license fee in the maximum amount allowed under the code of Alabama, 1975 and 11-51-21, as amended from time to time.
- (C) on the first day of January of each year, or within 60 days, thereafter, each insurance company mentioned in sub paragraphs (a) and (b) above, which did any business in the town during any part of the preceding

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year shall furnish the town a company, showing the full and true amount of gross premiums, less returns premiums, received during such year, which policies described in sub paragraphs (a) and (b) and each insurance company shall accompany such statement with the amount of license tax due, according to the provisions herein set forth.

(D) Upon failure to any insurance company to furnish any statement or to pay the license prescribed in the time, manner, or amount set forth and provided for in this schedule, there shall be forfeiture of the right of such company to do business until such statement and fees have been paid in full. such a company with a forfeiture shall be guilty of a misdemeanor against the town and shall be punished as though doing business without a license as provided for in section 14 of this ordinance.

Schedule 22- dry cleaning service:

License tax per year \$ 75.00

Schedule 23- coin operated laundry services:

License tax per year \$100.00

Schedule 24- manufacturers:

On gross receipts of 50,000 or less \$100.00
50,000 and less than 100,000 \$150.00

Plus an amount equal to 1/30 of 1% of all gross receipts in excess of 100,000 and not over 1,000,000; and 1/60 of 1% of all gross receipts exceeding 1,000,000 and not over 10,000,000 and 1/40 of 1% of all gross receipts exceeding 10,000,000. for the purpose of this schedule gross receipts shall mean the entire receipts of the business including gross receipts from government sales, sales outside the town of Wedowee and inter-company book transfers. thus meaning the volume or value of the plant's transferred product regardless of whether transferred to another plant or affiliated company, or sold manufactured under contract. total not to exceed \$250.00

Schedule 25- mediums:

License tax per year \$500.00

Schedule 26- merchants retail:

License tax per year up to \$100,000 gross \$100.00
up to \$500,000 gross \$150.00
over \$500,000 gross \$200.00
over \$1,000,000 gross \$250.00

Schedule 27- merchant wholesale:

License tax per year \$150.00

Schedule 28- unclassified/miscellaneous:

License tax per year \$ 50.00

Schedule 29- newspaper:

License tax per year \$145.00
plus an amount equal to 1/15 of 1% of all gross receipts in excess of 50,000.

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delivery of newspapers published outside the town of Wedowee shall pay an annual license tax of: \$ 40.00

Schedule 30- pawn broker:

License tax per year \$150.00

Schedule 31- pistols and/or other weapons:

License tax per year \$ 50.00

Schedule 32- professions and vocations:

License tax per year \$150.00
In addition, the employer shall pay \$40.00 on each professional salaried employee.

Schedule 33- public utilities:

For selling or distributing electrical current, natural gas, water, sewage, steam and other public utilities.

An amount equal to 3% of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current, natural gas, water, sewage, steam and other public utilities from any point in or into the municipality. for the first year's business when an existing utility is taken over, the amount of the license shall be computed on the basis of the gross receipts of the prior operators plus the gross receipts of the new owners in accordance with the code of Alabama & 11-51-129.

Schedule 34- real estate companies- agents- brokers:

License tax per year \$100.00
License taxes due from agents or employees shall, at the election of the city, be paid by the agent, employee or owner of said business.

Schedule 35- renting and/or leasing:

On less than 2,000 \$ 35.00
2,000 and less than 5,000 \$ 50.00
5,000 and less than 10,000 \$ 70.00
plus an amount equal to 1/15 of 1% of all gross receipts in excess of 10,000 but less than 100,000, and 1/30 of 1% of gross receipts in excess of 100,000.

Schedule 36- repairs & services:

License tax per year \$100.00

Schedule 37- restaurants, cafes, cafeterias:

License tax per year \$100.00
in addition a license for operating a lunch counter or soda fountain must be obtained whether in connection with other business or not. the license fee shall be \$50.00

Approval from the county health department must be submitted with application for city license.

Schedule 38- taxi service:

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License tax per year \$100.00

Schedule 39- moving companies:

License tax per year \$ 50.00

Schedule 40- vending machines:

Weighing machine operated by pennies \$ 10.00

For any machine vending peanuts or peanut products \$ 30.00

For first machine operated by nickels, dimes or other Larger denominations of money and dispensing Merchandise, food, drinks and cigarettes. \$ 30.00

Each subsequent machine \$ 15.00

For any music or amusement operated by a nickel, Dime or larger denominations of money first machine \$ 50.00

Each subsequent machine \$ 15.00

This license shall not apply to any coin operated gas meter or telephone or to any machine dispensing postage stamps or other necessary articles on a non-profit basis or for emergency purposes only.

Schedule 41- warehousing:

License tax per year \$100.00

Schedule 42- wholesale grocery & drug sales:

License tax per year \$100.00

Schedule 43- transient merchant retail:

Each person engaged in retail sales of any kind without an approved established business location in the city shall pay an annual license fee of \$100.00

Schedule 44- day care facilities:

Any person providing care to more than six (6) children, not including their own children or wards, during part of, or all of the day, shall pay an annual license fee as follows:

License tax per year \$100.00