

2008 WOODLAND BUSINESS LICENSE FEE SCHEDULE

CODE	DESCRIPTION	CLASS
221122	Electric Power Company	33
221310	Utility Companies (water & gas)	33
236115	Contractors-Residential	14
236118	Contractor- Residential Remodeler	14
237110	Contractor- Water & Sewer Line	14
237310	Contractor- Highways & Streets	14
237310.01	Contractor- Heavy Construction	14
238110	Contractor-Specialty Trade- Concrete	14
238130	Contractor-Specialty Trade- Framing	14
238140	Contractor-Specialty Trade- Masonry	14
238150	Contractor-Specialty Trade- Glass	14
238160	Contractor-Specialty Trade- Roofing	14
238170	Contractor-Specialty Trade- Siding	14
238210	Contractor-Specialty Trade- Electrical	14
238220	Contractor-Specialty Trade- Plumbing	14
238220.01	Contractors-Specialty Trade- Heating & Air	14
238220.02	Contractors-Specialty Trade- Gas Fitters	14
238290	Contractors-Specialty Trade-Building Equipment	14
238310	Contractors-Specialty Trade- Drywall, Sheetrock,	14
238320	Contractors-Specialty Trade- Painter/Wallpaper	14
238330	Contractors-Specialty Trade- Carpet-Flooring	14
238350	Contractors-Specialty Trade-Cabinets	14
238910	Contractors-Specialty Trade- Site Preparation	14
238990	Contractors-Specialty Trade- Signs	14
238990.01	Contractors- Specialty Trade- Swimming Pools	14
238990.02	Contractors-Specialty Trade- Fence Installation	14
313112	Manufacturing-Fabric/Textile/Carpet	24
423210	Wholesale- Furniture Sales	27
423440	Wholesale- Store Fixture Sales	27
423450	Wholesale- Medical Supply Sales	26
423690	Wholesale- Communication Equipment Sales	26
423710	Wholesale- Hardware/Cutlery Sales	27
423720	Wholesale- Plumbing Supply Sales	27
423830	Wholesale- Industrial Machinery Parts	26
423850	Wholesale-Dry-cleaning/Janitorial Supplies	26
423910	Wholesale Sporting Goods	27
423990	Wholesale Sales- Durable Goods	27
424410	Wholesale Grocery Sales	27
424450	Wholesale Snack Food Vendor	27
424490	Wholesale Soft Drink Distributor	27
424720	Petroleum & Petroleum Products Merchant Wholesalers	20-A
424940	Tobacco & Tobacco Products Merchant Wholesalers	27
424990	Other Miscellaneous Nondurable Goods Wholesale	27
441110	New Automobile Dealer	4
441120	Used Automobile Dealer	4

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441310	Automotive Parts & Accessories Store	26
441320	Tire Dealer/ Sales & Service	26
442110	Furniture Store	26
443111	Household Appliance Store	26
443112	Radio, Television, Other Electronic Stores	26
443120	Computer & Software Stores	26
444130	Hardware Stores	26
444190	Other Building Materials/Electrical Supply Store	26
444220	Nurseries	26
445110	Supermarkets & Other Grocery Stores	26
446110	Pharmacy & Drug Stores	42
446120	Cosmetic, Beauty Supply Stores	26
446199	All Other Health & Personal Care Services	26
447110	Gasoline Stations with Convenience Stores	20 & 26
447110.01	Gasoline- Retail Only	20
448140	Family Clothing Store	26
448210	Shoe Store	26
448310	Jewelry Store	26
451110	Sporting Goods Store	26
451110.01	Pistols, Rifles, or Other Weapons	31
451120	Hobby, Toy, & Game Stores	26
451140	Musical Instrument & Supplies Stores	26
451211	Book Stores	26
452990	General Merchandise Stores	26
453110	Florist	26
453210	Office Supplies Store	26
453220	Gift, Novelty & Souvenir Shops	26
453310	Used Merchandise Stores	26
453998	Auctions	3
453998.01	All Other Miscellaneous Store Retailers	26
454111	Electronic Shopping	26
454210	Vending Machine Operators-Operated by a Penny	40
454210.01	Vending Machine Operators-Vending Peanut Products	40
454210.02	Vending Machine Operators-Operated by a nickel or more & dispensing products	40
454210.03	Vending Machine Operators-Music or Amusement Machines	40
454390	Direct Selling (Door to Door) Establishments	26
454390.01	Fruit & Vegetable Peddler	26
484210	Moving Companies	39
485310	Taxi Service	38
488410	Towing Service	36
492110	Couriers	36
493110	General Warehousing & Storage	41
511110	Newspaper Publishers	29
511110.01	Delivery of newspapers published outside Woodland	29
511199	All Other Publishers	26

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512191	Videography Services	36
517.00	Telecommunications – Local-per state guidelines	\$15.00
517.01	Telecommunications – Long Distance –per state guidelines	\$8.00
521110	Bank-Main Office	12
521110.01	Bank-Branch Office	12-A
522291	Consumer Lending –Expenses under 1%	19
522291.01	Consumer Lending –Expenses over 1%	19
522298	Pawn Broker	30
524126	Insurance Company- Casualty, Fire/and or Marine	21
524128	Insurance Company- Health, Allied & All Other	21
524291	Claims Adjusting	32
525920	Bankrupt Sales	6
531110	Renting Residential Buildings & Dwellings	35
531120	Renting Commercial Buildings	35
531130	Renting Mini Warehouses & Self Storage Units	35
531210	Real Estate Company	34
531210.01	Real Estate Agents	34
532111	Automobile Rentals- Short Term	5
532112	Automobile Rentals- Long Term	5
532230	Video Tape or Disc Rentals	35
532291	Medical Equipment Rental	35
532420	Office Equipment Rental	35
532490	Equipment Sales	26
541110	Attorneys or Lawyers	32
541211	Accountants or CPA's	32
541213	Tax Preparation Service	32
541320	Architectural Services	32
541330	Engineering Services	32
541370	Surveying Services	32
541410	Interior Design Services	26
541511	Computer Programming Services	32
541611	Administrative & General Management Consulting	32
541810	Advertising Agencies	1
541890	Sign Lettering Services	36
541921	Photography Services	36
561622	Locksmiths	36
561710	Exterminators	18
561720	Cleaning, Janitorial, Housekeeping Services	36
561730	Lawn Care Services/Tree Surgeons	36
561740	Carpet Cleaning Service	36
561790	Pressure Washing Service	36
562111	Solid Waste Collection Services	36
562991	Septic Tanks & Related Services	36
562991.01	Portable Toilet Renting & Servicing	35
621111	Offices of Doctors, Surgeons, DO's	32
621210	Offices of Dentists	32

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621310	Offices of Chiropractors	32
621320	Offices of Optometrist	32
621340	Offices of Physical, Occupational & Speech Therapists	32
621391	Offices of Podiatrists	32
621492	Dialysis Clinic	32
621498	Outpatient Clinic	32
621610	Home Health/Hospice Services	32
621910	Ambulance Service	36
624410	Child Day Care Services	44
711190	Carnival, Fair, Circus	13
711310	Special Events/Entertainment	17
713940.01	Fitness Centers	36
713990	Billiard or Pool Rooms	8
722110	Full Service Restaurant	37
722211	Fast Food Restaurant	37
722330	Mobile Food Services	37
811111	General Automotive Repair	36
811121	Auto Body Repair Shops	36
811122	Automotive Glass Replacement Shops	36
811191	Automotive Oil & Lubrication Shops	36
811192	Car Washes	36
811212	Computer & Office Machine Repair	36
811310	Commercial Equipment Repair/ Welding	26
811411	Home & Garden Equipment Repair	36
811412	Appliance Repair	36
811420	Reupholster & Furniture Repair	36
811490	Seamstress	36
812111	Barber Shop	7
812112	Beauty Salons	7
812113	Nail Salons	36
812199	Tanning Salon, Massage Therapists, Other Services	36
812310	Coin Operated Laundries	23
812320	Dry Cleaners	22
812331	Uniform/Linen Rental/Supply Service	35
812922	One-Hour Photofinishing	26
812990	Bondsman Service	9
812990.01	Bootblack Service	10
812990.02	Clairvoyants/Mediums	25
999001	Unclassified Establishments	28
999002	Transient Retail Sales	43
999999	Delivery	15

SCHEDULE 1- ADVERTISING:

Advertising agencies, outdoor signs, bill posters, or any other matter

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of advertising.

\$100.00

SCHEDULE 3- AUCTIONS/MISCELLANEOUS STORE RETAILERS:

Automobiles	\$100.00
Jewelry	\$100.00
Antique Carpet/Rugs	\$100.00
Livestock	\$100.00
New or used Furniture/Equipment	\$100.00
Real Estate	\$100.00

SCHEDULE 4- AUTOMOBILE DEALERS:

License tax	\$200.00
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SCHEDULE 4-A- USED (ONLY) AUTOMOBILE DEALERS:

License tax	\$100.00
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SCHEDULE 5- AUTOMOBILE RENTAL/LONG & SHORT TERM:

License tax per year	\$100.00
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SCHEDULE 6- BANKRUPT/FIRE SALES:

License tax per year	\$200.00
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SCHEDULE 7- BARBER SHOP/BEAUTY SALON:

For one (1) barber chair or beauty operator	\$50.00
For each additional barber chair or beauty operator	\$15.00

SCHEDULE 8- BILLIARD OR POOL ROOMS:

For the first table	\$150.00
For each additional table	\$50.00

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SCHEDULE 9- BONDS-APPEARANCE & APPEAL:

License tax per year \$235.00

SCHEDULE 10- BOOTBLACKS:

License tax per year \$20.00

SCHEDULE 11- SECURITIES BROKERAGE:

License tax per year \$150.00

SCHEDULE 12- BANKS/SAVINGS & LOAN MAIN FACILITY:

Bank Main Office Facility \$110.00

SCHEDULE 12-A- BANKS/SAVINGS & LOAN BRANCH:

Bank Branch Location \$10.00

ATM \$10.00

SCHEDULE 13- CARNIVAL, FAIR, OR CIRCUS:

Circus per day \$100.00

Carnival or Fair per week \$325.00

SCHEDULE 14- CONTRACTORS AND SUBCONTRACTORS:

Less than 10,000 \$35.00

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.

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SCHEDULE 15- DELIVERY:

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, lease, 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 (\$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.

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- (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 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 r \$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

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

SCHEDULE 20-A- 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 or Marine Insurance- For the privilege of engaging in fire or marine insurance business, each company doing business in the City shall pay a license to the City of Roanoke equal to the maximum amount allowed by the Code of Alabama, 1975, & 11-51-20, as may be amended from time to time. For any business that has not done fire or marine insurance in the City 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 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, & 11-51-121, 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 city during any part of the preceding year shall furnish the city a statement, in writing, verified by the president, vice president, or secretary of the 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 city and shall be punished as though doing business without a license as provided for in section 14 of this ordinance.

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SCHEDULE 22- DRY CLEANING SERVICE:

License tax per year	\$75.00
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SCHEDULE 23- COIN OPERATED LAUNDRY SERVICES:

License tax per year	\$100.00
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SCHEDULE 24- MANUFACTURERS:

On gross receipts of 50,000 or less	\$190.00
50,000 and less than 100,000	\$375.00

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 Woodland 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.

SCHEDULE 25- MEDIUMS:

License tax per year	\$500.00
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SCHEDULE 26- MERCHANTS RETAIL:

License tax per year	\$100.00
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SCHEDULE 27- MERCHANT WHOLESALE:

License tax per year	\$150.00
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SCHEDULE 28- UNCLASSIFIED/MISCELLANEOUS:

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License tax per year \$50.00
Plus an amount equal to 1/15 of 1% of all gross receipts in excess of \$100,000

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.

Delivery of newspapers published outside the Town of Woodland 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

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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 & 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:

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

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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
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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
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SCHEDULE 42- WHOLESALE GROCERY & DRUG SALES:

License tax per year	\$100.00
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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

This license shall not apply to persons selling agricultural produce that the persons have grown themselves.

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
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