



Town of Woodland (9690) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Woodland

All businesses operating in the city limits or police jurisdiction of the Town of Woodland must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by RDS does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts, Definition of

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out-of-state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is to be used in calculating the amount due for a business license. Provided, however, that:

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Police Jurisdiction (PJ), Definition and Rate of

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. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: www.avenuinsights.com
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274
Fax: 844.528.6529
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541211	Accountants or CPA's Must Provide Board Certification: Public Accountancy Board	32
541611	Administrative & General Management Consulting	32
541810	Advertising Agencies	1
446199	All Other Health & Personal Care Services	26
453998.01	All Other Miscellaneous Store Retailers	26
511199	All Other Publishers	26
621910	Ambulance Service Must Provide Board Certification: Alabama EMSP Licensure	36
811412	Appliance Repair	36
541320	Architectural Services Must Provide Board Certification: Architects Registration Board	32
541110	Attorneys or Lawyers Must Provide Board Certification: Alabama State Bar	32
453998	Auctions Must Provide Board Certification: Auctioneers Board	3
811121	Auto Body Repair Shops	36
532112	Automobile Rentals- Long Term	5
532111	Automobile Rentals- Short Term	5
811122	Automotive Glass Replacement Shops	36
811191	Automotive Oil & Lubrication Shops	36
441310	Automotive Parts & Accessories Store	26
521110.01	Bank-Branch Office	12-A
521110	Bank-Main Office	12
525920	Bankrupt Sales	6
812111	Barber Shop Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	7
812112	Beauty Salons Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	7
713990	Billiard or Pool Rooms	8
812990	Bondsman Service	9
451211	Book Stores	26
812990.01	Bootblack Service	10
811192	Car Washes	36
711190	Carnival, Fair, Circus	13
561740	Carpet Cleaning Service	36

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
624410	Child Day Care Services Must Provide Board Certification: Department of Human Resources	44
524291	Claims Adjusting	32
812990.02	Clairvoyants/Mediums	25
561720	Cleaning, Janitorial, Housekeeping Services	36
812310	Coin Operated Laundries	23
811310	Commercial Equipment Repair/ Welding	26
811212	Computer & Office Machine Repair	36
443120	Computer & Software Stores	26
541511	Computer Programming Services	32
522291.01	Consumer Lending –Expenses over 1%	19
522291	Consumer Lending –Expenses under 1%	19
237310.01	Contractor- Heavy Construction Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	14
237310	Contractor- Highways & Streets	14
236118	Contractor- Residential Remodeler Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	14
237110	Contractor- Water & Sewer Line	14
238990.01	Contractors- Specialty Trade- Swimming Pools	14
238110	Contractor-Specialty Trade- Concrete	14
238210	Contractor-Specialty Trade- Electrical Must Provide Board Certification: Alabama Electrical Contractors Board	14
238130	Contractor-Specialty Trade- Framing	14
238150	Contractor-Specialty Trade- Glass	14
238140	Contractor-Specialty Trade- Masonry	14
238220	Contractor-Specialty Trade- Plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	14
238160	Contractor-Specialty Trade- Roofing	14
238170	Contractor-Specialty Trade- Siding	14
236115	Contractors-Residential Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	14
238330	Contractors-Specialty Trade- Carpet-Flooring	14
238310	Contractors-Specialty Trade- Drywall, Sheetrock,	14

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238990.02	Contractors-Specialty Trade- Fence Installation	14
238220.02	Contractors-Specialty Trade- Gas Fitters	14
238220.01	Contractors-Specialty Trade- Heating & Air Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	14
238320	Contractors-Specialty Trade- Painter/Wallpaper	14
238990	Contractors-Specialty Trade- Signs	14
238910	Contractors-Specialty Trade- Site Preparation	14
238290	Contractors-Specialty Trade-Building Equipment	14
238350	Contractors-Specialty Trade-Cabinets	14
446120	Cosmetic, Beauty Supply Stores	26
492110	Couriers	36
999999	Delivery	15
511110.01	Delivery of newspapers published outside Woodland	29
621492	Dialysis Clinic	32
454390	Direct Selling (Door to Door) Establishments	26
812320	Dry Cleaners	22
221122	Electric Power Company	33
454111	Electronic Shopping	26
541330	Engineering Services	32
532490	Equipment Sales	26
561710	Exterminators Must Provide Board Certification: Department of Agriculture and Industries	18
448140	Family Clothing Store	26
722211	Fast Food Restaurant Must Provide Board Certification: Department of Health Permit	37
713940.01	Fitness Centers	36
453110	Florist	26
454390.01	Fruit & Vegetable Peddler	26
722110	Full Service Restaurant Must Provide Board Certification: Department of Health Permit	37
442110	Furniture Store	26
447110.01	Gasoline- Retail Only	20
447110	Gasoline Stations with Convenience Stores	20 & 26

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
811111	General Automotive Repair	36
452990	General Merchandise Stores	26
493110	General Warehousing & Storage	41
453220	Gift, Novelty & Souvenir Shops	26
444130	Hardware Stores	26
451120	Hobby, Toy, & Game Stores	26
811411	Home & Garden Equipment Repair	36
621610	Home Health/Hospice Services	32
443111	Household Appliance Store	26
524126	Insurance Company- Casualty, Fire/and or Marine	21
524128	Insurance Company- Health, Allied & All Other	21
541410	Interior Design Services	26
448310	Jewelry Store	26
561730	Lawn Care Services/Tree Surgeons	36
561622	Locksmiths	36
313112	Manufacturing-Fabric/Textile/Carpet	24
532291	Medical Equipment Rental	35
722330	Mobile Food Services Must Provide Board Certification: Department of Health Permit	37
484210	Moving Companies	39
451140	Musical Instrument & Supplies Stores	26
812113	Nail Salons	36
441110	New Automobile Dealer Must Provide Board Certification: Revenue Department-License Section	4
511110	Newspaper Publishers	29
444220	Nurseries	26
532420	Office Equipment Rental	35
453210	Office Supplies Store	26
621310	Offices of Chiropractors Must Provide Board Certification: Chiropractic Examiners Board	32
621210	Offices of Dentists Must Provide Board Certification: Board of Dental Examiners of Alabama	32
621111	Offices of Doctors, Surgeons, DO's Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	32

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
621320	Offices of Optometrist Must Provide Board Certification: Optometry Board	32
621340	Offices of Physical, Occupational & Speech Therapists Must Provide Board Certification: Speech Language Pathology & Audiology Examiners Board	32
621391	Offices of Podiatrists Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	32
812922	One-Hour Photofinishing	26
444190	Other Building Materials/Electrical Supply Store	26
424990	Other Miscellaneous Nondurable Goods Wholesale	27
621498	Outpatient Clinic	32
522298	Pawn Broker	30
424720	Petroleum & Petroleum Products Merchant Wholesalers	20-A
446110	Pharmacy & Drug Stores	42
541921	Photography Services	36
451110.01	Pistols, Rifles, or Other Weapons	31
562991.01	Portable Toilet Renting & Servicing	35
561790	Pressure Washing Service	36
443112	Radio, Television, Other Electronic Stores	26
531210.01	Real Estate Agents	34
531210	Real Estate Company	34
531120	Renting Commercial Buildings	35
531130	Renting Mini Warehouses & Self Storage Units	35
531110	Renting Residential Buildings & Dwellings	35
811420	Reupholster & Furniture Repair	36
811490	Seamstress	36
562991	Septic Tanks & Related Services Must Provide Board Certification: Alabama Onsite Waterwaste Board	36
448210	Shoe Store	26
541890	Sign Lettering Services	36
562111	Solid Waste Collection Services	36
711310	Special Events/Entertainment	17
451110	Sporting Goods Store	26

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
445110	Supermarkets & Other Grocery Stores	26
541370	Surveying Services Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	32
812199	Tanning Salon, Massage Therapists, Other Services	36
541213	Tax Preparation Service	32
485310	Taxi Service	38
517.00	Telecommunications – Local-per state guidelines	\$15.00
517.01	Telecommunications – Long Distance –per state guidelines	\$8.00
441320	Tire Dealer/ Sales & Service	26
424940	Tobacco & Tobacco Products Merchant Wholesalers	27
488410	Towing Service	36
999002	Transient Retail Sales	43
999001	Unclassified Establishments	28
812331	Uniform/Linen Rental/Supply Service	35
441120	Used Automobile Dealer	4
453310	Used Merchandise Stores	26
221310	Utility Companies (water & gas)	33
454210.03	Vending Machine Operators-Music or Amusement Machines	40
454210.02	Vending Machine Operators-Operated by a nickel or more & dispensing products	40
454210	Vending Machine Operators-Operated by a Penny	40
454210.01	Vending Machine Operators-Vending Peanut Products	40
532230	Video Tape or Disc Rentals	35
512191	Videography Services	36
423690	Wholesale- Communication Equipment Sales	26
423210	Wholesale- Furniture Sales	27
424410	Wholesale Grocery Sales	27
423710	Wholesale- Hardware/Cutlery Sales	27
423830	Wholesale- Industrial Machinery Parts	26
423450	Wholesale- Medical Supply Sales	26
423720	Wholesale- Plumbing Supply Sales	27

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
423990	Wholesale Sales- Durable Goods	27
424450	Wholesale Snack Food Vendor	27
424490	Wholesale Soft Drink Distributor	27
423910	Wholesale Sporting Goods	27
423440	Wholesale- Store Fixture Sales	27
423850	Wholesale-Dry-cleaning/Janitorial Supplies	26

Calculation Information

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
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

SCHEDULE 4-A- USED (ONLY) AUTOMOBILE DEALERS:

License tax \$100.00

SCHEDULE 5- AUTOMOBILE RENTAL/LONG & SHORT TERM:

License tax per year \$100.00

SCHEDULE 6- BANKRUPT/FIRE SALES:

License tax per year \$200.00

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

SCHEDULE 9- BONDS-APPERANCE & 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.

SCHEDULE 15- DELIVERY -See Qualifications in Section 21 Below

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

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316)

(a) (1) Each municipality shall allow the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for such decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license shall mean a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery 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 dollar (\$75,000) limitation described in the preceding sentence 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. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license hereunder.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, 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 or the exemption from the purchase of a delivery license pursuant to subsection (c) 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 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).

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

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.

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	\$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:

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 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

For any machine vending peanuts or peanut products \$30.00

For first machine operated by nickels, dimes or other \$30.00

larger denominations of money and dispensing merchandise,
food, drinks, and cigarettes.

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

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