



# Town of York (1601) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the Town of York

All businesses operating in the city limits or police jurisdiction of the Town of York 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](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://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.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto: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 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

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### 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](http://www.avenuinsights.com). Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Avenu 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, Chapter 21, 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 the 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 business 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 or 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 fee 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 (1/2) 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, and protection from the municipality.

## Penalty and Interest, Rate of

Failure to purchase a business 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 1<sup>st</sup>) 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 to do so.

## 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](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: (800) 556-7274  
Fax: (844) 528-6529  
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541211.00	Flat	Accountant or Auditor Must Provide Board Certification: Public Accountancy Board	\$ 93.75
541850.00	Flat	Advertising Solicitation	\$ 37.50
312120.00	Flat	Alcohol - Beer On/Off Premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 62.50
312120.01	Flat	Alcohol - Beer Wholesale Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 275.00
312120.02	Flat	Alcohol - Liquor Store Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must purchase Merchant Retail, Beer On/Off Premise and Wine On/Off Premise	\$ 437.50
312120.03	Flat	Alcohol - Lounge With Entertainment Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board); Must purchase Merchant Retail, Beer On/Off Premise and Wine On/Off Premise; if Billiards or other machines present, must purchase appropriate licenses	\$ 625.00
312120.04	Flat	Alcohol - Lounge With Restaurant Only Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must purchase Restaurant; Beer On/Off Premise and Wine On/Off Premise; if Billiards or other machines present, must purchase appropriate licenses	\$ 156.25
312120.05	Flat	Alcohol - Restaurant Liquor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board); Must purchase Restaurant; Beer On/Off Premise and Wine On/Off Premise;	\$ 250.00
312120.06	Flat	Alcohol - Wine On/Off Premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 75.00
312120.07	Flat	Alcohol - Wine Wholesale Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 250.00
312120.08	Flat	Alcohol - Wine and Beer Wholesale Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 375.00
443141.00	Flat	Appliance Sales	\$ 62.50
541310.00	Flat	Architect - No permanent place of business in York Must Provide Board Certification: Architects Registration Board	\$ 125.00
541310.01	Flat	Architect - Permanent place of business in York Must Provide Board Certification: Architects Registration Board	\$ 93.75
541110.00	Flat	Attorney - No permanent place of business in York Must Provide Board Certification: Alabama State Bar	\$ 125.00
541110.01	Flat	Attorney - Permanent place of business in York Must Provide Board Certification: Alabama State Bar	\$ 93.75

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
561990.00	Units	Auctioneer Per Day <b>Must Provide Board Certification: Auctioneers Board; Must provide number of days.</b>	\$62.50 per day
561990.01	Flat	Auctioneer Per Year <b>Must Provide Board Certification: Auctioneers Board</b>	\$ 125.00
532111.00	Units	Automobile and Trucks For Hire <b>Must provide number of vehicles</b>	\$37.50 per vehicle
441110.00	Gross	Automobile Dealer <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	A
811121.00	Flat	Automobile Paint and Body Shop	\$ 62.50
811121.01	Flat	Automobile Repair Shop	\$ 62.50
441320.00	Flat	Automobile Tires and/or Accessories	\$ 37.50
424490.00	Flat	Bakery	\$ 31.25
711310.00	Flat	Balls, Concerts, Musical Entertainment for any show, entertainment or exhibition for which admision is charged (except for charitable or school purposes, each performance)	\$62.50 per performance
522110.00	State Law	Banks, Finance Companies and Savings and Loans Institutions	I
812111.00	Units	Barber Shop, Each Barber <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	\$25.00 per barber
812112.00	Units	Beauty Shop, Each Operator <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	\$25.00 per operator
713990.00	Units	Billiard or Pool Room, Each Table	\$31.25 per table
721110.00	Flat	Boarding or Rooming House	\$ 37.50
812990.00	Flat	Bondsman, where made for fees, each person, firm or corporation	\$ 37.50
445120.00	Flat	Bottled Drinks, Retail	\$ 25.00
424490.01	Flat	Bottled Drinks, Wholesale	\$ 156.25
713950.00	Units	Bowling Alley Each Alley; License minimum: \$93.75	\$ 12.50 per alley
311812.00	Flat	Bread, Wholesale	\$ 93.75
485210.00	Flat	Bus Line, Hauling Passengers	\$ 62.50
485113.00	Flat	Bus Station	\$ 62.50
454310.02	Flat	Butane, Propane, Liquified Petroleum Gas Only, No Appliances	\$ 125.00
454310.00	Flat	Butane, Propane, Liquified Petroleum Including Appliance Sales, Service - Permanent place of business in York	\$ 250.00
454310.01	Flat	Butane, Propane, Liquified Petroleum - No permanent place of business in York	\$ 156.25
454310.03	Flat	Butane, Propane, Liquified Petroleum Only Storage and Distribution Facilities	\$ 156.25

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
424450.00	Flat	Candy, Wholesale	\$ 37.50
811192.01	Flat	Car Wash Where Incidental Business	\$ 25.00
811192.00	Flat	Car Wash Where Principal Business	\$ 43.75
711190.00	Flat	Carnival, Circus, Each Week	\$ 625.00 per week
561740.00	Flat	Carpet Cleaners	\$ 62.50
811430.00	Flat	Cobbler	\$ 31.25
812210.02	Flat	Coffin Dealer	\$ 31.25
493120.00	Flat	Cold Storage	\$ 62.50
561440.00	Flat	Collection Agency	\$ 31.25
484230.00	Flat	Common Carrier Truck	\$ 125.00
541611.00	Flat	Consultants - No permanent place of business in York	\$ 125.00
541611.01	Flat	Consultants - Permanent place of business in York	\$ 93.75
238210.01	Flat	Contractor Electrical - No permanent place of business in York <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	\$ 175.00
238210.00	Flat	Contractor Electrical - Permanent place of business in York <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	\$ 125.00
236116.01	Flat	Contractor General - No permanent place of business in York <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$ 225.00
236116.00	Flat	Contractor General - Permanent place of business in York <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$ 175.00
238220.03	Flat	Contractor Mechanical HVAC - No permanent place of business in York <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	\$ 175.00
238220.02	Flat	Contractor Mechanical HVAC - Permanent place of business in York <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	\$ 125.00
238220.01	Flat	Contractor Plumbing - No permanent place of business in York <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	\$ 175.00
238220.00	Flat	Contractor Plumbing - Permanent place of business in York <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	\$ 125.00
236118.00	Flat	Contractor Sub In City	\$ 93.75
236118.01	Flat	Contractor Sub Out Of City	\$ 106.25
238990.00	Flat	Contractor, Minor	\$ 62.50



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238990.03	Flat	Contractor, Speciality includes home repairs, etc.	\$ 62.50
621210.00	Flat	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	\$ 125.00
621112.00	Flat	Doctor Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	\$ 150.00
812310.01	Flat	Dry Cleaner and/or Laundry - No permanent place of business in York	\$ 93.75
812310.00	Flat	Dry Cleaner and/or Laundry - Permanent place of business in York	\$ 62.50
237130.00	State Law	Electrical Utility	State Law
541330.00	Flat	Engineer - No permanent place of business in York Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$ 125.00
541330.01	Flat	Engineer - Permanent place of business in York Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$ 93.75
531120.00	Flat	Event Venue Rental	\$ 100.00
561710.01	Flat	Exterminator - No permanent place of business in York Must Provide Board Certification: Department of Agriculture and Industries	\$ 93.75
561710.00	Flat	Exterminator - Permanent place of business in York Must Provide Board Certification: Department of Agriculture and Industries	\$ 62.50
453998.99	Units	Fireworks, Per Day Must Provide Permit from State Fire Marshall; Must provide number of days.	\$31.25 per day
445220.00	Units	Fish or Seafood From Vehicle Per Day Must Provide County Health Department Permit, State and County licenses and City Council Approval; Must provide number of days.	\$31.25 per day
454390.00	Flat	Flea Market	\$ 62.50
812990.99	Units	Fortune Teller Per Day Must have City Council Approval; Must provide number of days.	\$62.50 per day
812990.98	Flat	Fortune Teller Per Year Must have City Council Approval	\$ 687.50
454390.01	Flat	Fruit and Vegetable Stand Not In Connection With Other Business	\$ 37.50
713120.00	Units	Game/Video Machine Each Must provide number of machines.	\$18.75 per machine
424720.00	Flat	Gasoline and Oil, Wholesale	\$ 187.50
447110.00	Units	Gasoline Retail Must provide number of pumps	B
238150.00	Flat	Glass Companies	\$ 125.00
721110.01	Units	Hotels and Motels	C
722330.00	Flat	Ice Cream or Snow Cone Stand or Vendor	\$ 25.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
424490.02	Flat	Ice Cream Wholesale	\$ 43.75
312113.00	Flat	Ice Plant	\$ 37.50
312113.01	Flat	Ice Vending Machine	\$ 25.00
524128.00	State Law	Insurance Fire Marine	State Law
524126.00	State Law	Insurance Other	State Law
561720.00	Flat	Janitorial	\$ 62.50
453310.00	Flat	Junk Dealer - No permanent place of business in York	\$ 93.75
453310.01	Flat	Junk Dealer - Permanent place of business in York	\$ 62.50
812310.02	Flat	Laundromat	\$ 50.00
722513.00	Flat	Lunch Stand (not in connection with a restaurant and where no restaurant license has been paid) <b>Must Provide Board Certification: Department of Health Permit</b>	\$ 31.25
339999.00	Flat	Manufacturer	\$ 250.00
424990.00	Flat	Merchandise Wholesale (dealer in goods of merchandise not maintaining a place of business in York, but selling Goods or merchadise therein and delivering same by means other than by common carrier, where not otherwise licensed by this ordinance)	\$ 125.00
453998.00	Gross	Merchant	D
531110.00	Units	Mobile Home Parks Per Space <b>Must provide number of spaces; use average annual occupancy</b>	\$15.00 per space
453930.00	Gross	Mobile Home Sales	E
423990.00	Flat	Monuments and Marble Dealer	\$ 62.50
238990.01	Flat	Neon Sign Dealer and/or Installer Per Job	\$ 31.25
238990.02	Flat	Neon Sign Dealer and/or Installer Per Year	\$ 93.75
621610.00	Flat	Nursing Home <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	\$ 93.75
492110.00	Units	Order Taking or Delivery Per Day (each person who engages in the business of selling or taking orders for sale, at retail, or any wares, goods or merchandise of any kind or nature whatsoever) <b>Must Provide number of days.</b>	\$31.25 per day
492110.01	Flat	Order Taking or Delivery Per Year Inside City Limits (each person who engages in the business of selling or taking orders for sale, at retail, or any wares, goods or merchandise of any kind or nature whatsoever)	\$ 93.75
492110.02	Gross	Order Taking or Delivery Per Year Outside City Limits (each person who engages in the business of selling or taking orders for sale, at retail, or any wares, goods or merchandise of any kind or nature whatsoever)	V

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
522298.00	Flat	Pawn Shop	\$ 93.75
453998.01	Units	Peddler	G
541921.00	Flat	Photographer or Photography Processing	\$ 62.50
561110.00	Flat	Professional Services Other - No permanent place of business in York	\$ 125.00
561110.01	Flat	Professional Services Other - Permanent place of business in York	\$ 93.75
811211.00	Flat	Radio and Television Repair	\$ 31.25
531210.00	Flat	Real Estate Agents - No permanent place of business in York	\$ 125.00
531210.01	Flat	Real Estate Agents - Permanent place of business in York	\$ 93.75
811310.00	Flat	Refrigeration Repair - No permanent place of business in York	\$ 62.50
811310.01	Flat	Refrigeration Repair - Permanent place of business in York	\$ 31.25
722511.00	Flat	Restaurant <b>Must Provide Board Certification: Department of Health Permit</b>	\$ 62.50
453998.02	Flat	Salesman Miscellaneous	\$ 31.25
423820.00	Flat	Saw and Mower Dealer	\$ 31.25
423820.01	Flat	Saw and Mower Repair	\$ 31.25
333243.00	Flat	Saw Mill and/or Lumber Manufacturer	\$ 125.00
541213.00	Flat	Tax Return Preparers - No permanent place of business in York	\$ 125.00
541213.01	Flat	Tax Return Preparers - Permanent place of business in York	\$ 93.75
423690.00	Flat	Telegraph Company	\$ 46.87
517110.00	State Law	Telephone Company Local Exchange	H
517210.00	State Law	Telephone Company Long Distance	H
519130.00	Flat	Telephone Directories, Soliciting Ads and Advertising	\$ 62.50
424940.00	Flat	Tobacco Wholesale	\$ 125.00
484220.00	Flat	Transport Trucks Receiving or Delivering Merchandise In City (Local Trucks Exempt)	\$ 62.50
561730.00	Flat	Tree Trimming	\$ 62.50
999999.98	Flat	Unclassified - No permanent place of business in York	\$ 93.75
999999.99	Flat	Unclassified - Permanent place of business in York	\$ 62.50
812210.00	Flat	Undertaker/Mortician/Funeral Home <b>Must Provide Board Certification: Board of Funeral Services</b>	\$ 125.00
484210.00	Flat	Unloader (one who unloads, delivers, distributes or disposes of any goods, wares, merchandise or produce in the city, which goods, wares, merchandise or produce were transported from a point within the city)	\$ 62.50

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
454210.00	Units	Vending Machines: One Cent Machines, Each <b>Must provide number of machines.</b>	\$3.75 per machine
454210.02	Units	Vending Machines: Cigarette <b>Must provide number of machines.</b>	\$12.50 per machine
454210.01	Units	Vending Machines: All Other, Each <b>Must provide number of machines.</b>	\$6.25 per machine
811310.02	Flat	Welding Shop or Individual	\$ 37.50
322110.00	Flat	Woodyard, Pulp or Poles	\$ 62.50

## Calculation Information

### SCHEDULE "A" Automobile Dealer

From	To	Rate
\$ -	\$ 100,000.99	\$ 187.50
\$ 100,001.00	\$ 250,000.99	\$ 312.50
\$ 250,001.00	\$ 1,000,000.99	\$ 437.50
\$ 1,000,001.00	or more	\$ 687.50

### SCHEDULE "B" Gasoline Retail

First Pump	\$ 18.75
Each additional Pump	\$12.50

### SCHEDULE "C" Hotels/Motels

15 to 30 rooms	\$62.50
More than 30 rooms	\$187.50

### SCHEDULE "D" Merchant

From	To	Rate
\$ -	\$ 2,000.99	\$ 25.00
\$ 2,001.00	\$ 10,000.99	\$ 50.00
\$ 10,001.00	\$ 15,000.99	\$ 62.50
\$ 15,001.00	\$ 20,000.99	\$ 75.00
\$ 20,001.00	\$ 30,000.99	\$ 87.50
\$ 30,001.00	\$ 40,000.99	\$ 100.00
\$ 40,001.00	\$ 50,000.99	\$ 125.00
\$ 50,001.00	\$ 100,000.99	\$ 187.50
\$ 100,001.00	\$ 200,000.99	\$ 250.00
\$ 200,001.00	\$ 300,000.99	\$ 312.50
\$ 300,001.00	\$ 1,000,000.99	\$ 437.50
\$ 1,000,001.00	or more	\$ 687.50

**Note:**

1. Gross Annual Sales shall mean sales from October 1 of a year through September 30 of the following year.
2. Capitalization shall be substituted for gross annual sales for new companies.

### SCHEDULE "E" Mobile Home Sales

From	To	Rate
\$ -	\$ 100,000.00	\$ 93.75
\$ 100,000.01	or more	\$93.75 plus 1/20 of 1% of all sales in excess of 100,000.00

## **Schedule "F" - Electric Company and Gas Company**

For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

## **Schedule "G" - Peddlers, Local and Itinerant**

These licenses must be purchased from City Hall

\$315.00 per day

Must have appropriate permits such as Health Department Permit, State and County License, etc.

## **Schedule "H" - Telephones and Telecommunications**

Refer to Code of Alabama 11-51-128

## **Schedule "I" - Banks / Savings and Loans**

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings and Loan ATM Location	\$10.00
Savings and Loan Branch Location	\$10.00
Savings and Loan Mail Office Facility	\$125.00

## **Schedule "V" - Delivery License-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).