

**2008 CITY OF JACKSON BUSINESS LICENSE FEE SCHEDULE**

\*Police Jurisdiction: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FEE OR CLASS</u>
111998	<b>Farming</b> - agriculture, crop production, nursery, fruit, growers,	A
112990	<b>Animals</b> - dairy, cattle, ranching, sheep, raising chickens, poultry	A
113110	<b>Forestry</b> - logging, forestry, timber track operations, timber mgt,	\$100
114119	<b>Fishing &amp; hunting</b> - hunting and trapping, finfish, shellfish, supplies,	A
115114	<b>Agriculture support</b> - cotton gins, farm mgt, post-harvest activities,	\$100
211111	<b>Oil and gas extraction</b> - natural gas liquid extraction, crude extraction,	C
212299	<b>Mining</b> - (except for oil and gas) all related mining activities,	C
213112	<b>Mining support services</b> - for oil and gas mining activities, oil/gas wells,	C
221122	<b>Utilities</b> - electric power or light company - state regulated	F
221210	<b>Utilities</b> - natural gas company - state regulated	F
221310	<b>Utilities</b> - water, sewage treatment, steam, and other	F
233320	<b>Contractors</b> - <u>general contractors</u> , comm. bldg, residential, subdivisions,	\$100
233321	<b>Contractors</b> - <u>general contractors</u> - itinerant not local	\$125
234990	<b>Contractors</b> - <u>heavy construction</u> , highway, bridge, street, water, sewer,	\$125
234991	<b>Contractors</b> - <u>heavy construction</u> - itinerant not local	\$125
235110	<b>Contractors</b> - <u>specialty trade</u> - plumbing, heating & air conditioning	\$50
235210	<b>Contractors</b> - <u>specialty trade</u> - painting and wall covering	\$50
235310	<b>Contractors</b> - <u>specialty trade</u> - electrical contractors	\$50
235410	<b>Contractors</b> - <u>specialty trade</u> - masonry and stone contractors	\$50
235420	<b>Contractors</b> - <u>specialty trade</u> - drywall, acoustical & insulation	\$50
235430	<b>Contractors</b> - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	\$50
235510	<b>Contractors</b> - <u>specialty trade</u> - carpentry contractors	\$50
235520	<b>Contractors</b> - <u>specialty trade</u> - floor coverings/all types	\$50
235610	<b>Contractors</b> - <u>specialty trade</u> - roofing, siding & sheet metal	\$50
235710	<b>Contractors</b> - <u>specialty trade</u> - concrete contractors	\$50
235810	<b>Contractors</b> - <u>specialty trade</u> - water well drilling & irrigation	\$50
235910	<b>Contractors</b> - <u>specialty trade</u> - structural steel erection	\$100
235920	<b>Contractors</b> - <u>specialty trade</u> - glass and glazing contractors	\$50
235930	<b>Contractors</b> - <u>specialty trade</u> - excavation and site development	\$50
235940	<b>Contractors</b> - <u>specialty trade</u> - wrecking and demolition	\$50

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235950	<b>Contractors - specialty trade - building equipment &amp; mechanical install</b>	\$50
235990	<b>Contractors - specialty trades contractors- non-general &amp; non-heavy,</b>	\$50
235991	<b>Contractors - specialty trades contractors - itinerant not local</b>	\$50
311991	<b>Food mfg - meat, seafood, grain, fruit, dairy, animal, poultry processing,</b>	A
312100	<b>Beverage mfg - all types of soft drinks, bottled water, breweries, ice,</b>	A
312121.00	<b>Beer – on/off premise - state regulated through ABC</b>	G
312122.00	<b>Beer – off premise - state regulated through ABC</b>	G
312131.00	<b>Wine – off premise state regulated through ABC</b>	G
312131.01	<b>Wine – on/off premise</b>	G
312132.00	<b>Beer &amp; Wine - wholesale distributor</b>	G
312132.01	<b>Wine –wholesale distributor</b>	G
312132.02	<b>Beer-wholesale distributor</b>	G
312141.02	<b>Liquor – wholesale distributor</b>	G
312141.00	<b>Lounge Retail Liquor Class I</b>	G
312121.01	<b>Restaurant Retail Liquor</b>	G
312141.01	<b>Lounge Retail Liquor (Package Store) Class II</b>	G
312141.03	<b>Club Retail Liquor License Class 1 or 2</b>	G
313112	<b>Textile mfg - fabric, yarn, carpet, canvas, rope, twine, fabric mills,</b>	E
314129	<b>Other mfg - mill operations not covered in 313, rugs, linen, curtains</b>	E
315999	<b>Apparel mfg - women, men, children, hosiery, outerwear, accessories,</b>	E
316993	<b>Leather mfg - shoes, luggage, handbag, related products, all footwear,</b>	E
321999	<b>Wood mfg - sawmills, wood preservation, veneer, trusses, millwork,</b>	E
322229	<b>Paper mfg - pulp, paper, and converted products, stationary, tubes, cores,</b>	E
323112	<b>Printing - screen, quick, digital, books, lithographic, handbills, comm.</b>	E
324199	<b>Petroleum and coal mfg - asphalt, grease, roofing, paving products,</b>	C
325998	<b>Chemical mfg - of fertilizer, wood, pesticide, paint, soap, resin, plastic</b>	C
326291	<b>Plastic &amp; rubber mfg - tires, pipe, hoses, belts, bottles, sheet, wrap, film,</b>	D
327331	<b>Nonmetallic mfg - glass, cement, lime, pottery, ceramic, brick, tile,</b>	C
331528	<b>Primary metal mfg - iron, steel, aluminum, wire, copper,</b>	C

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	foundries	
332999	<b>Metal fabrication</b> - cutlery, structural, ornamental, machine shops,	\$100
333990	<b>Machinery mfg</b> - office machinery, industrial, engines, farm, HVAC,	C
334419	<b>Computer &amp; electronic mfg</b> - audio, video, circuit boards, peripherals,	C
335211	<b>Appliance mfg</b> - small appliance, lighting, electrical, battery, freezer,	C
336112	<b>Transportation mfg</b> - mfg auto, truck, trailer, motor home, boat, ship,	C
337129	<b>Furniture mfg</b> - cabinets, office, household, beds, medical, kitchen,	C
339999	<b>Miscellaneous mfg</b> - specialty mfg not defined in separate categories	B
421990	<b>Wholesale trade</b> - <u>durable</u> , vehicle, machinery, equipment, furniture,	A
422720	<b>Wholesale trade</b> - wholesale gasoline distributor	A
422990	<b>Wholesale trade</b> - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy,	A
441310	<b>Motor vehicle &amp; parts</b> - auto, motorcycles, boats, parts, accessories,	A
441311	<b>Motor vehicles</b> - new and/or used - dealerships and lots	A
442290	<b>Furniture</b> - furniture, home furnishings, stores, floor coverings, window,	A
443112	<b>Electronic &amp; appliance store</b> - household, radio, television, computers,	A
444130	<b>Building materials</b> - hardware, paint, home center, wallpaper, nursery,	A
445120	<b>Food &amp; beverage stores</b> - grocery, convenience store, markets,	A
445310	<b>Package Stores</b> - selling beer, wine and liquor plus general mdse	G
446199	<b>Health care stores</b> - drug, pharmacy, cosmetic, optical, health food	A
447110	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	A
448190	<b>Clothing &amp; accessories</b> - men, women, children, infant, shoe, jewelry,	A
451120	<b>Sporting goods &amp; hobbies</b> - toy, fish, gun, books, games	A
452110	<b>General merchandise stores</b> - department, warehouse clubs, superstores,	A
453310	<b>Used Merchandise Stores</b> - books, miscellaneous, consignment, flea mkt	A

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453998	<b>Miscellaneous retailers</b> - florist, gift, novelty, pet, art, tobacco, used mdse	A
454390	<b>Non-store retailers</b> - vending machine operators, direct selling, mail order	D
454391	<b>Non-Store Retailer</b> - peddlers license / local peddler	H
454392	<b>Non-Store Retailer</b> - peddlers license / itinerant peddler	H
481111	<b>Air transportation</b> - airline tickets, shipping, freight, charters service	A
483212	<b>Water transportation</b> - coastal, freight forwarders, inland, passenger	B
484122	<b>Truck transportation</b> - local, long-distance, freight, moving, and storage	\$75
484230	<b>Truck transportation</b> - terminal - state regulated 37-3-33	\$125
485113	<b>Passenger transportation</b> - charter and other vehicle transit services	A
485114	<b>Passenger transportation</b> - bus terminals state regulated 37-3-33	A
485320	<b>Passenger transportation</b> - taxi, cabs, limousine service, buggy, charters	I
485321	<b>Passenger transportation</b> - number of taxis, cabs, limousines, or buggies	I
487990	<b>Sightseeing</b> - scenic and sightseeing, land, air, water, special trans	A
492110	<b>Couriers</b> - couriers and local messengers, services, local delivery services,	A
493110	<b>Warehousing and storage</b> - distribution, household, refrigerated, special,	A
511199	<b>Publishing industries</b> - newspaper, book, periodical, databases, software	A
512131	<b>Motion pictures</b> - theatres, videos, recording, drive-ins, sound studios,	A
513100	<b>Broadcasting</b> - radio and television stations	\$75
513310	<b>Telecommunications</b> - telephone local per 11-51-128	J
513320	<b>Telecommunications</b> - telephone long distance per 11-51-128	J
513322	<b>Telecommunications</b> - cellular and other wireless, paging,	J
513330	<b>Telecommunications</b> - resellers of service	J
514190	<b>Information services</b> - all types of information services	A
521110	<b>Bank Main Office</b> - not branch location or ATM	R
521111	<b>Bank Branch or ATM</b> - not main office of bank	R
522120	<b>Savings and Loans</b> - not branch location or ATM	R
522121	<b>S&amp;L Branch or ATM</b> - not main office of S&L	R
522298	<b>Pawn Shop</b> - whether title pawn or merchandise	\$175
522390	<b>Credit services</b> - companies and activities related to credit and mediation,	\$50

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523999	<b>Securities, commodity</b> - brokerage, portfolio, investment, other	\$150
524126	<b>Insurance Company</b> - casualty, fire, and/or marine premiums	11-51-120/123
524128	<b>Insurance Company</b> - health, allied and all other premiums	11-51-120/123
524292	<b>Agent Office</b> - administration of third parties, pension funds, annuities, etc	\$100
525990	<b>Funds, trusts, other financial agencies</b> - agents, agencies, investments,	\$100
531390	<b>Real estate</b> - offices, agents, brokers, management, appraisers,	\$100
532490	<b>Rental and leasing</b> - auto, truck, trailer, RV, all tangible property,	A
532230	<b>Rental and leasing</b> - movie and video rental	A
541110	<b>Attorney/Lawyers</b> - individual and/or firm professional license	\$125
541211	<b>Accountant/CPAs</b> - individual and/or firm professional license	\$125
541310	<b>Architect</b> - individual and/or firm professional license	\$125
541330	<b>Engineer</b> - individual and/or firm professional license	\$125
541360	<b>Surveyor</b> - individual and/or firm professional license	\$125
541511	<b>Computer Programmer</b> - individual and/or professional firm license	\$125
541921	<b>Photographer</b> - studios, portrait, commercial, services	\$50
541940	<b>Veterinarian</b> - individual and/or firm professional license	\$125
541990	<b>Professional Services Not Elsewhere Classified</b> - scientific, technical,	\$125
551110	<b>Management companies</b> - offices, enterprises, regional, corporate,	\$150
561439	<b>Administrative services</b> - answering, employment, office, sec., travel,	\$125
561710	<b>Exterminating services</b> - exterminating company and its services	\$50
561720	<b>Janitorial firm</b> - janitorial cleaning services - individual or firm	\$50
562998	<b>Waste management</b> - companies, trucks, septic tanks, landfill, services,	\$50
611699	<b>Educational services</b> - technical, computer, sports, services, business,	\$50
621111	<b>Physician</b> - individual and/or firm professional license	\$125
621200	<b>Dentist</b> - individual and/or firm professional license	\$125
621310	<b>Chiropractor</b> - individual and/or firm professional license	\$125
621320	<b>Optometrist</b> - individual and/or firm professional license	\$125
621491	<b>HMO</b> - medical centers and services	\$125
621498	<b>Outpatient Care Centers</b> - all other types of services	\$125
621910	<b>Ambulance</b> - ambulance company and/or services	\$50

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622110	<b>Hospitals</b> - surgical, substance abuse, psychiatric, general care, special,	\$125
623110	<b>Nursing care</b> - residential care facility, day care, assisted living	\$125
623312	<b>Nursing Home</b> - care for elderly and continuing care facilities	\$125
624229	<b>Social assistance</b> - shelters, vocational, child care, abuse, emergency,	\$125
711219	<b>Arts and sports</b> - dance, musical, teams, tracks, promoters, agents,	\$50
711310	<b>Special Events</b> - promoter or activity - see schedule for rates	K
712190	<b>Museums</b> - museums and historical sites, zoos, botanical gardens, parks,	\$125
713990	<b>Amusement</b> - arcades, golf clubs, marinas, fitness, bowling centers,	A
721110	<b>Accommodations</b> - hotels, motels and similar facilities	\$225
721191	<b>Accommodations</b> - bed and breakfast inns and services	\$225
721214	<b>Accommodations</b> - trailer parks, RV parks, and travel parks	E
721310	<b>Accommodations</b> - rooming houses and boarding houses	\$50
722110	<b>Restaurant</b> - full service restaurant facility	A
722211	<b>Restaurant</b> - limited facility or service	A
722320	<b>Caterers</b> - and/or mobile food services	A
722410	<b>Drinking Establishment</b> - club, lounge, bar or other	G
811118	<b>Repairs and maintenance</b> - auto, paint/body, carwash, other vehicular,	\$50
811219	<b>Repairs and maintenance</b> - all electronic equipment	\$50
811412	<b>Repairs and maintenance</b> - all appliances, home & garden equipment	\$50
812199	<b>Personal Services</b> - hair, skin, barber, beautician, diet, nail, tanning,	\$50
812990	<b>Fortune Teller</b> or Clairvoyant - individual reader license	\$2000
910001	<b>Category for number of</b> - vending machines for all types vending	M
910002	<b>Category for number of</b> - pool tables	N
910003	<b>Category for number of</b> - amusement devices and/or games	O
910004	<b>Category for number of</b> - buses, taxis, trucks, or other equipment	P
910006	Category for number of - <b>square feet</b> used for calculating license amount	Q
999111	Unclassified miscellaneous <b>business</b> services not elsewhere classified	\$50
999222	Unclassified miscellaneous <b>personal</b> services not elsewhere classified	\$50
999999	Delivery	S

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### Schedule "A":

Each person or entity classified as Schedule A shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts less than \$35,000, license fee of \$50.00.
2. On gross receipts of \$35,000 but less than \$95,000, license fee of \$100.00.
3. On gross receipts of \$95,000 but less than \$125,000, license fee of \$125.00.
4. On gross receipts of \$125,000 but less than \$175,000, license fee of \$150.00.
5. On gross receipts of \$175,000 but less than \$225,000, license fee of \$175.00.
6. On gross receipts of \$225,000 but less than \$300,000, license fee of \$200.00.
7. On gross receipts of \$300,000 but less than \$375,000, license fee of \$225.00.
8. On gross receipts of \$375,000 but less than \$425,000, license fee of \$250.00.
9. On gross receipts of \$425,000 but less than \$525,000, license fee of \$275.00.
10. On gross receipts of \$525,000 but less than \$700,000, license fee of \$300.00.
11. On gross receipts of \$700,000 but less than \$1,000,000, license fee of \$325.00.
12. On gross receipts of \$1,000,000 and over, license fee of \$375.00.

### Schedule "B":

Each person or entity classified as Schedule B shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. The license shall be \$50.00 plus a sum of money equal to fifty cents (\$0.50) per one thousand dollars (\$1,000.00) of gross annual receipts for the year preceding the current license year.

### Schedule "C":

Each person or entity classified as Schedule C shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts of not more than one hundred thousand dollars (\$100,000.00) the license will be one hundred dollars (\$100.00).

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2. On gross receipts of more than one hundred thousand dollars (\$100,000.00) but not more than five hundred thousand dollars (\$500,000.00) the license shall be two hundred dollars (\$200.00).
3. On gross receipts of more than five hundred thousand dollars (\$500,000.00) but not more than one million dollars (\$1,000,000.00) the license shall be three hundred dollars (\$300.00).
4. On gross receipts of more than one million dollars (\$1,000,000.00) but not more than three million dollars (\$3,000,000.00) the license shall be five hundred dollars (\$500.00)
5. On gross receipts of more than three million dollars (\$3,000,000.00) but not more than five million dollars (\$5,000,000.00) the license shall be one thousand dollars (\$750.00).
6. On gross receipts of more than five million dollars (\$5,000,000.00) the license shall be one thousand dollars (\$1,000.00).

### Schedule "D" :

Each person or entity classified as Schedule D shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts of less than fifteen thousand dollars (\$15,000.00) the license shall be fifty dollars (\$50.00).
2. On gross receipts of fifteen thousand dollars (\$15,000.00) to seventy thousand dollars (\$70,000.00) the license shall be one seventy five dollars (\$75.00).

On gross receipts of over seventy thousand dollars (\$70,000.00) the license shall be one hundred dollars (\$100.00) plus fifty cents (\$0.50) per thousand dollars of gross receipts over seventy thousand dollars (\$70,000.00).

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**Schedule "E":**

Each person or entity classified as Schedule E shall pay a license in an amount based on gross annual receipts for the calendar year immediately preceding the current license year as follows:

1. On gross receipts up to fifty thousand dollars (\$50,000.00) the license shall be fifty dollars (\$50.00).
2. On gross receipts of fifty thousand dollars (\$50,000.00) but less than one hundred fifty thousand dollars (\$150,000.00) the license shall be seventy-five dollars (\$75.00).
3. On gross receipts of one hundred fifty thousand dollars (\$150,000.00) but less than two hundred fifty thousand dollars (\$250,000.00) the license shall be one hundred dollars (\$100.00).
4. On gross receipts of over two hundred fifty thousand dollars (\$250,000.00) but less than five hundred thousand (\$500,000) the license shall be one hundred fifty dollars (\$150.00).
5. On gross receipts of over five hundred thousand (\$500,000) the license shall be three hundred dollars (\$300.00).

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

For selling or distributing electrical current or natural gas, an amount equal to three percent (3%) 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" - Beer, Wine & Liquor**

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
Manufacturer		500.00	
Importer		½ of State	
Liquor Wholesale	312141.02	500.00	
Beer Wholesale	312132.02	250.00	
Wine Wholesale	312132.01	275.00	
Beer and Wine Wholesale	312132.00	375.00	
Warehouse		200.00	
040 (Beer On/Off Premise)	312121.00	75.00	
050 (Beer Off Premise Only)	312122.00	50.00	
060 (Table Wine On/Off Premise)	312131.01	75.00	

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070 (Table Wine Off Premise Only)	312131.00	75.00
010 Lounge Retail Liquor Class I)	312141.00	5000.00
Lounge Retail Liquor Class II (package store)	312141.01	1,000.00
020 Restaurant Retail Liquor	312121.01	150.00
Club Retail Liquor License Class 1 or 2	312141.03	500.00
Special Retail License for no more than 30 days		250.00
Special Retail License for more than 30 days But no more than 1 year.		350.00
Special Events Retail License		250.00
No license issued in excess of 7 days		

For all of the above please refer to City of Jackson Alcohol Ordinance.

**Schedule "H" - Peddlers**

Yearly Rate issued for annual sales activity \$1000.00.

This type of license must be presented to the Mayor and Council at a regular scheduled Council Meeting of the City of Jackson and voted on at the next regular scheduled Council Meeting of the City of Jackson, Alabama.

**Schedule "I" - Taxi Cabs & Limousines**

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$ 50.00
per decal	
All taxi cabs or limousines over 1	\$ 25.00
per decal	

**Schedule "J" - Telephones & Telecommunications**

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

**Schedule "K" - Special Events Licenses**

Dances, Concerts, Plays and other Special Events (wrestling matches, tough man events, boxing, trade shows, etc.)excluding school functions, if an admission is charged the license fees will be as follows. This does not include alcohol licenses for special events (see schedule "G" for alcohol special event license). There is a separate license fee for a Circus

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and Carnival. License fees waived upon proof of non profit status or an established civic organization with officers, charter members and regular meeting status.

Per Day - \$50.00

Per Week - \$150.00

Circus - \$650.00 per day

Carnivals or Fairs - \$1250.00 per week

### **Schedule "L" - Fortune Tellers**

Yearly rate is \$2,000.

This type of license must be presented to the Mayor and Council at a regular scheduled Council Meeting of the City of Jackson and voted on at the next regular scheduled Council Meeting of the City of Jackson, Alabama.

### **Schedule "M" - Vending Machines**

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
all over 10 machines vending any type merchandise or product	\$ 5.00 per decal

### **Schedule "N" - Billiard and/or Pool Tables**

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 50.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

### **Schedule "O" - Amusement Devices**

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 25.00 per decal
All machines over 10	\$ 10.00 per decal

### **Schedule "P" - Buses, Trucks & Other Equipment**

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 5 buses, trucks or other equipment	\$ 10.00 per decal

### **Schedule "Q" - Square Feet**

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S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$ .01 per square foot over 100,000			

**Schedule "R" - Banks / Savings & Loans**

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

**Schedule "S" - Delivery License**

The rate for the delivery license is established in Section 21 and is: \$ 50.00

**SECTION 21. Delivery License.**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$ 50.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:
  - (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
  - (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
  - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in that

## 2008 CITY OF JACKSON 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.

- municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
- (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed 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 thousand (\$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.
  - (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.

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