



City of Aliceville (9301) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Aliceville.

All businesses operating in the city limits or police jurisdiction of the City of Aliceville 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 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

AL Code § 11-51-90.1 (2016)

(6) GROSS RECEIPTS. A measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, 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 taxes 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 a municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2.

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 a 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 a municipality.

d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, 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

If you are applying for a NEW business license in the City of Aliceville, Alabama, you must apply for this license at City Hall.

All contractors and sub-contractors: If you are conducting work on the Federal Prison in the City of Aliceville, you must purchase your business license at City Hall.

If you have any questions regarding a NEW business application, please call Aliceville City Hall at 205-373-6611.

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 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 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
Email: businesslicensesupport@avenuinsights.com
Phone: (800) 556-7274

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312141.08	Unit	Alcohol - Special Retail Liquor on premises **See Sec 1 – 79 at the bottom of the schedule regarding monthly taxes due** (State Regulated) Copy of Alabama Beverage Control Board License Required. Must provide number of days.	30 days or less \$250.00
312141.09	Unit	Alcohol - Special Retail Liquor on premises **See Sec 1 – 79 at the bottom of the schedule regarding monthly taxes due** (State Regulated) Copy of Alabama Beverage Control Board License Required. Must provide number of days.	More than 30 days \$350.00 but not to exceed one year.
312141.10	Unit	Alcohol - Special Retail Liquor on premises **See Sec 1 – 79 at the bottom of the schedule regarding monthly taxes due** (State Regulated) Copy of Alabama Beverage Control Board License Required. Must provide number of days.	\$200.00 for up to 7 days
312141.05	Flat	Alcohol - Warehouse License – alcohol (State Regulated) Copy of Alabama Beverage Control Board License Required	\$500.00
312.01	Flat	Alcohol - Wholesale – Liquor (State Regulated) Copy of Alabama Beverage Control Board License Required	\$750.00
312131.00	Flat	Alcohol - Wine Off Premises (State Regulated) Copy of Alabama Beverage Control Board License Required	\$75.00
312131.01	Flat	Alcohol - Wine On/Off premises (State Regulated) Copy of Alabama Beverage Control Board License Required	\$75.00
424.01	Flat	Alcohol - Wine Wholesaler (State Regulated) Copy of Alabama Beverage Control Board License Required	\$275.00
621.02	Gross	Ambulance – ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	D
713.00	Gross	Amusement – arcades, golf clubs, marinas, fitness, bowling centers, billiards	B
112.00	Gross	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
315.00	Gross	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear accessories	D
335.00	Gross	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	C
541.02	Gross	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	A
711.00	Gross	Arts and sports – dance, musical, teams, tracks, promoters, agents	B
541.00	Gross	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	A
522.01	State Law	Bank Branch or ATM – not main office of bank	U
522.00	State Law	Bank Main Office – not branch location or ATM	U
312.00	Gross	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	E
515.00	Gross	Broadcasting – radio and television stations	B
444.00	Gross	Building materials and gardening equipment dealers – hardware, paint home center, wallpaper, nursery	C
910.01	Units	Category for number of – amusement devices and/or games. Must provide number of devices.	P
920.00	Units	Category for number of – <u>employees</u> as a basis for calculating license. Must provide number of employees.	R

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
930.00	Units	Category for number of – <u>square feet</u> used for calculating license amount. Must provide square footage.	S
722.02	Gross	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health Permit	C
325.00	Gross	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, resin	C
541.05	Gross	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	A
448.00	Gross	Clothing and accessories – men, women, children, infant, shoe, jewelry	B
334.00	Gross	Computer and electronic manufacturing – audio, video, circuit boards, peripherals	C
541.09	Gross	Computer Programmer – individual and/or professional firm license	A
236.00	Gross	Contractors – <u>general contractors</u> , commercial building, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
237.00	Gross	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
237.01	Gross	Contractors – <u>specialty trade</u> – building equipment and mechanical install	E
238.06	Gross	Contractors – <u>specialty trade</u> – carpentry contractors	E
238.09	Gross	Contractors – <u>specialty trade</u> – concrete contractors	E
238.04	Gross	Contractors – <u>specialty trade</u> – drywall, acoustical and insulation	E
238.02	Gross	Contractors – <u>specialty trade</u> – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	E
238.13	Gross	Contractors – <u>specialty trade</u> – excavation and site development	E
238.07	Gross	Contractors – <u>specialty trade</u> – floor coverings/all types	E
238.12	Gross	Contractors – <u>specialty trade</u> – glass and glazing contractors	E
238.50	Gross	Contractors – <u>specialty trade</u> –heating and air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
238.03	Gross	Contractors – <u>specialty trade</u> – masonry and stone contractors	E
238.01	Gross	Contractors – <u>specialty trade</u> – painting and wall covering	E
238.00	Gross	Contractors – <u>specialty trade</u> – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
238.08	Gross	Contractors – <u>specialty trade</u> – roofing, siding and sheet metal	E
238.11	Gross	Contractors – <u>specialty trade</u> – structural steel erection	E
238.05	Gross	Contractors – <u>specialty trade</u> – tile, marble, terrazzo and mosaic	E
238.10	Gross	Contractors – <u>specialty trade</u> – water well drilling and irrigation	E
238.14	Gross	Contractors – <u>specialty trade</u> – wrecking and demolition	E

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
236.01	Gross	Contractors – <u>specialty trades contractors</u> – itinerant not local	E
238.15	Gross	Contractors – <u>specialty trades contractors</u> – non – general and non – heavy	E
492.00	Gross	Couriers – couriers and local messengers, services, local delivery services	C
522.05	Gross	Credit services – companies and activities related to credit and mediation Must Provide Board Certification: Alabama Security Commission	B
999.99	Gross	Delivery	V
541.04	Gross	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	A
611.00	Gross	Educational services – technical, computer, sports, services, business	D
443.00	Gross	Electronic and appliance store – household, radio, television, computers	B
541.07	Gross	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
561.00	Gross	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	E
111.00	Gross	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	F
114.00	Gross	Fishing and hunting – hunting and trapping, finfish, shellfish, supplies	E
445.00	Gross	Food and beverage stores – grocery, convenience store, markets	F
311.00	Gross	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
113.00	Gross	Forestry – logging, forestry, timber track operations, timber management	D
812.01	Flat	Fortune Teller or Clairvoyant – individual reader license	M
525.00	Gross	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corporation Must Provide Board Certification: Alabama Security Commission	A
442.00	Gross	Furniture – furniture, home furnishings, stores, floor coverings, window	C
337.00	Gross	Furniture manufacturing – cabinets, office, household, beds, kitchen	C
447.00	Gross	Gasoline Retail – selling gasoline with or without convenience stores	E
452.00	Gross	General merchandise stores – department, warehouse clubs, superstores	C
446.01	Gross	Health and personal care stores – drug, pharmacy Must Provide Board Certification: Pharmacy Board	C
446.00	Gross	Health and personal care stores –cosmetic, optical, health food	C
621.00	Gross	HMO – medical centers and services Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	B
622.00	Gross	Hospitals – surgical, substance abuse, psychiatric, general care, special	C

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
		Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	
519.00	Gross	Information services and data processing – providing, storing, processing access to information	A
524.00	State Law	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11 – 51 – 123
524.01	State Law	Insurance Company and/or its agents – health, allied and all other premiums	11 – 51 – 120
561.01	Gross	Janitorial firm – janitorial cleaning services – individual or firm	F
561.02	Gross	Landscaping Services – tree service	F
316.00	Gross	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	D
333.00	Gross	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	C
551.00	Gross	Management companies – offices, enterprises, regional, corporate	B
332.00	Gross	Metal fabrication – cutlery, structural, ornamental, machine shops	D
212.00	Gross	Mining – (except for oil and gas) all related mining activities	C
213.00	Gross	Mining support services – for oil and gas mining activities, oil/gas wells	C
339.00	Gross	Miscellaneous manufacturing – medical, dental, jewelry sporting goods, toys, signs, all other	B
453.01	Gross	Miscellaneous Retailer – florist, gift, novelty, pet, art, tobacco, package store retail	B
512.00	Gross	Motion pictures – theaters, videos, recording, drive-ins, sound studios	A
441.00	Gross	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	C
441.01	Gross	Motor vehicles – new and/or used automobiles, motorcycles, boats – dealerships and lots Must Provide Board Certification: Revenue Department – Regulatory License	D
712.00	Gross	Museums – museums and historical sites, zoos, botanical gardens, parks	C
454.02	Gross	Non – Store Retailer – peddlers license / itinerant peddler	I
454.01	Gross	Non – Store Retailer – peddlers license / local peddler	I
454.00	Gross	Non – Store Retailers – vending machine operators, direct selling, mail order	D
327.00	Gross	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
623.00	Gross	Nursing care – residential care facility, day care, assisted living Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	C
623.01	Gross	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D
211.00	Gross	Oil and gas extraction – natural gas liquid extraction, crude extraction	C

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541.06	Gross	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	A
314.00	Gross	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	E
621.01	Gross	Outpatient Care Centers – all other types of services Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	C
322.00	Gross	Paper manufacturing – pulp, paper, and converted products, stationery, tubes, cores	E
485.01	State Law	Passenger transportation – bus terminals (state regulated)	37 – 3 – 33
485.00	Gross	Passenger transportation – charter and other vehicle transit services	B
485.02	Units	Passenger transportation – number of buses, taxis, cabs, limousines, or buggies – Must provide number of vehicles.	J
522.04	Gross	Pawn Shop – whether title pawn or merchandise Must Provide Board Certification: Alabama State Banking Department	A
812.03	Gross	Personal Services — funerals Must Provide Board Certification: Board of Funeral Services	B
812.02	Gross	Personal Services – hair, barber, beautician, nail Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
812.00	Gross	Personal Services – skin, diet, tanning	B
324.00	Gross	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	C
541.10	Gross	Photographer – studios, portrait, commercial, services	A
541.03	Gross	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	A
326.00	Gross	Plastic and rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
331.00	Gross	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	C
323.00	Gross	Printing – screen, quick, digital, books, lithographic, handbills, commercial	D
541.12	Gross	Professional Services Not Elsewhere Classified – scientific, technical	A
511.00	Gross	Publishing industries except internet – newspaper, book, periodical databases, software	B
482.00	State Law	Rail transportation – transportation, ticket offices (state regulated)	11 – 51 – 124
531.00	Gross	Real estate – offices, agents, brokers, management, appraisers Must Provide Board Certification: Alabama Real Estate Appraisers Board	B
532.00	Gross	Rental and leasing – auto, truck, trailer, RV, all tangible property	E
532.01	Gross	Rental and leasing – movie and video rental	D
811.02	Gross	Repairs and maintenance – all appliances, home and garden equipment	D
811.01	Gross	Repairs and maintenance – all electronic equipment	B

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
811.00	Gross	Repairs and maintenance – auto, paint/body, carwash, other vehicular services	C
722.00	Gross	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health Permit	D
722.01	Gross	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	D
522.02	State Law	Savings and Loans – not branch location or ATM	U
522.03	State Law	Savings and Loans Branch or ATM – not main office of Savings and Loans	U
523.00	Gross	Securities, commodity – brokerage, portfolio, investment, other financial services Must Provide Board Certification: Alabama Securities Commission	A
487.00	Gross	Sightseeing transportation – scenic and sightseeing, land, air, water special transportation	A
624.01	Gross	Social assistance – child care Must Provide Board Certification: Department of Human Resources	E
624.00	Gross	Social assistance – shelters, vocational, abuse, emergency	E
711.01		Special Events – promoter or activity – see schedule for rates Must Purchase at City Hall	L
451.00	Gross	Sporting goods and hobbies – toy, fish, gun, books, games	B
541.08	Gross	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
517.02	Flat	Telecommunications – cellular and other wireless, paging	K
517.03	Flat	Telecommunications – resellers of service	\$110.00
517.00	State Law	Telecommunications – telephone local	11 – 51 – 128
517.01	State Law	Telecommunications – telephone long distance	11 – 51 – 128
313.00	Gross	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336.00	Gross	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	D
484.00	Gross	Truck transportation – local, long – distance, freight, moving, and storage	C
484.01	State Law	Truck transportation – terminal (state regulated)	37 – 3 – 33
999.00	Gross	Unclassified miscellaneous <u>business</u> services not elsewhere classified	C
999.01	Gross	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	B
453.00	Gross	Used Merchandise Stores – books, miscellaneous, consignment, flea market	F
221.00	Gross	Utilities – electric power or light company	G
221.01	Gross	Utilities – natural gas company	G
221.02	Gross	Utilities – water, sewage treatment, steam, and other	G

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541.11	Gross	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
493.00	Gross	Warehousing and storage – distribution, household, refrigerated, special	F
562.00	Gross	Waste management – companies, trucks, septic tanks, landfill, services	F
483.00	Gross	Water transportation – coastal, freight forwarders, inland, passenger	B
421.00	Gross	Wholesale trade – <u> durable </u> – vehicle, machinery, equipment, furniture	E
422.00	Gross	Wholesale trade – <u> non – durable </u> – wholesale gasoline distributor	F
422.01	Gross	Wholesale trade – <u> non – durable </u> – paper, apparel, grocery, beverages, dairy	E
321.00	Gross	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	F

Calculation Information

SCHEDULE "A"

Gross Receipts Range	FEE:
\$0.00 – \$50,000.99	\$60.00
\$50,001.00 – \$100,000.99	\$85.00
\$100,001.00 – \$150,000.99	\$110.00
\$150,001.00 – \$200,000.99	\$135.00
\$200,001.00 – \$250,000.99	\$160.00
\$250,001.00 – \$300,000.99	\$185.00
\$300,001.00 – \$350,000.99	\$210.00
\$350,001.00 – \$400,000.99	\$235.00
\$400,001.00 – \$450,000.99	\$260.00
\$450,001.00 – \$500,000.99	\$285.00
\$500,001.00 – \$550,000.99	\$310.00
\$550,001.00 – \$600,000.99	\$335.00
\$600,001.00 – \$650,000.99	\$360.00
\$650,001.00 – \$700,000.99	\$385.00
\$700,001.00 – \$750,000.99	\$410.00
\$750,001.00 – \$800,000.99	\$435.00
\$800,001.00 – \$850,000.99	\$460.00
\$850,001.00 – \$900,000.99	\$485.00
\$900,001.00 – \$950,000.99	\$510.00
\$950,001.00 – \$1,000,000.99	\$535.00
\$1,000,001.00 – \$1,050,000.99	\$560.00
\$1,050,001.00 – \$1,100,000.99	\$585.00
\$1,100,001.00 – \$1,150,000.99	\$610.00
\$1,150,001.00 – \$1,200,000.99	\$635.00
\$1,200,001.00 – \$1,250,000.99	\$660.00
\$1,250,001.00 – \$1,300,000.99	\$685.00
\$1,300,001.00 – \$1,350,000.99	\$710.00
\$1,350,001.00 – \$1,400,000.99	\$735.00
\$1,400,001.00 – \$1,450,000.99	\$760.00
\$1,450,001.00 – \$1,500,000.99	\$785.00
\$1,500,001.00 – \$1,550,000.99	\$810.00
\$1,550,001.00 – \$1,600,000.99	\$835.00
\$1,600,001.00 – \$1,650,000.99	\$860.00
\$1,650,001.00 – \$1,700,000.99	\$885.00
\$1,700,001.00 – \$1,750,000.99	\$910.00
\$1,750,001.00 – \$1,800,000.99	\$935.00
\$1,800,001.00 – \$1,850,000.99	\$960.00
\$1,850,001.00 – \$1,900,000.99	\$985.00
\$1,900,001.00 – AND OVER	\$1,010.00

Schedule "B"

Gross Receipts Range	FEE:
\$0.00 – \$50,000.99	\$60.00
\$50,001.00 – \$100,000.99	\$85.00
\$100,001.00 – \$150,000.99	\$110.00
\$150,001.00 – \$200,000.99	\$135.00
\$200,001.00 – \$250,000.99	\$160.00
\$250,001.00 – \$300,000.99	\$185.00
\$300,001.00 – \$350,000.99	\$210.00
\$350,001.00 – \$400,000.99	\$235.00
\$400,001.00 – \$450,000.99	\$260.00
\$450,001.00 – \$500,000.99	\$285.00
\$500,001.00 – \$550,000.99	\$310.00
\$550,001.00 – \$600,000.99	\$335.00
\$600,001.00 – \$650,000.99	\$360.00
\$650,001.00 – \$700,000.99	\$385.00
\$700,001.00 – \$750,000.99	\$410.00
\$750,001.00 – \$800,000.99	\$435.00
\$800,001.00 – \$850,000.99	\$460.00
\$850,001.00 – \$900,000.99	\$485.00
\$900,001.00 – \$950,000.99	\$510.00
\$950,001.00 – \$1,000,000.99	\$535.00
\$1,000,001.00 – \$1,050,000.99	\$560.00
\$1,050,001.00 – \$1,100,000.99	\$585.00
\$1,100,001.00 – \$1,150,000.99	\$610.00
\$1,150,001.00 – \$1,200,000.99	\$635.00
\$1,200,001.00 – \$1,250,000.99	\$660.00
\$1,250,001.00 – \$1,300,000.99	\$685.00
\$1,300,001.00 – \$1,350,000.99	\$710.00
\$1,350,001.00 – \$1,400,000.99	\$735.00
\$1,400,001.00 – \$1,450,000.99	\$760.00
\$1,450,001.00 – \$1,500,000.99	\$785.00
\$1,500,001.00 – \$1,550,000.99	\$810.00
\$1,550,001.00 – \$1,600,000.99	\$835.00
\$1,600,001.00 – \$1,650,000.99	\$860.00
\$1,650,001.00 – \$1,700,000.99	\$885.00
\$1,700,001.00 – \$1,750,000.99	\$910.00
\$1,750,001.00 – \$1,800,000.99	\$935.00
\$1,800,001.00 – \$1,850,000.99	\$960.00
\$1,850,001.00 – \$1,900,000.99	\$985.00
\$1,900,001.00 – AND OVER	\$1010.00

SCHEDULE "C"

Gross Receipts Range	FEE:
\$0.00 – \$20,000.99	\$60.00
\$20,001.00 – \$30,000.99	\$70.00
\$30,001.00 – \$40,000.99	\$80.00
\$40,001.00 – \$50,000.99	\$90.00
\$50,001.00 – \$60,000.99	\$100.00
\$60,001.00 – \$70,000.99	\$110.00
\$70,001.00 – \$80,000.99	\$120.00
\$80,001.00 – \$90,000.99	\$130.00
\$90,001.00 – \$100,000.99	\$140.00
\$100,001.00 – \$110,000.99	\$150.00
\$110,001.00 – \$120,000.99	\$160.00
\$120,001.00 – \$130,000.99	\$170.00
\$130,001.00 – \$140,000.99	\$180.00
\$140,001.00 – \$150,000.99	\$190.00
\$150,001.00 – \$160,000.99	\$200.00
\$160,001.00 – \$170,000.99	\$210.00
\$170,001.00 – \$180,000.99	\$220.00
\$180,001.00 – \$190,000.99	\$230.00
\$190,001.00 – \$200,000.99	\$240.00
\$200,001.00 – \$210,000.99	\$250.00
\$210,001.00 – \$220,000.99	\$260.00
\$220,001.00 – \$230,000.99	\$270.00
\$230,001.00 – \$240,000.99	\$280.00
\$240,001.00 – \$250,000.99	\$290.00
\$250,001.00 – \$260,000.99	\$300.00
\$260,001.00 – \$270,000.99	\$310.00
\$270,001.00 – \$280,000.99	\$320.00
\$280,001.00 – \$290,000.99	\$330.00
\$290,001.00 – \$300,000.99	\$340.00
\$300,001.00 – \$310,000.99	\$350.00
\$310,001.00 – \$320,000.99	\$360.00
\$320,001.00 – \$330,000.99	\$370.00
\$330,001.00 – \$340,000.99	\$380.00
\$340,001.00 – \$350,000.99	\$390.00
\$350,001.00 – \$360,000.99	\$400.00
\$360,001.00 – \$370,000.99	\$410.00
\$370,001.00 – \$380,000.99	\$420.00
\$380,001.00 – \$390,000.99	\$430.00
\$390,001.00 – \$400,000.99	\$440.00
\$400,001.00 – \$410,000.99	\$450.00
\$410,001.00 – \$420,000.99	\$460.00
\$420,001.00 – \$430,000.99	\$470.00
\$430,001.00 – \$440,000.99	\$480.00
\$440,001.00 – \$450,000.99	\$490.00
\$450,001.00 – \$460,000.99	\$500.00
\$460,001.00 – \$470,000.99	\$510.00
\$470,001.00 – \$480,000.99	\$520.00
\$480,001.00 – \$490,000.99	\$530.00

Gross Receipts Range	FEE:
\$490,001.00 – \$500,000.99	\$540.00
\$500,001.00 – \$510,000.99	\$550.00
\$510,001.00 – \$520,000.99	\$560.00
\$520,001.00 – \$530,000.99	\$570.00
\$530,001.00 – \$540,000.99	\$580.00
\$540,001.00 – \$550,000.99	\$590.00
\$550,001.00 – \$560,000.99	\$600.00
\$560,001.00 – \$570,000.99	\$610.00
\$570,001.00 – \$580,000.99	\$620.00
\$580,001.00 – \$590,000.99	\$630.00
\$590,001.00 – \$600,000.99	\$640.00
\$600,001.00 – \$610,000.99	\$650.00
\$610,001.00 – \$620,000.99	\$660.00
\$620,001.00 – \$630,000.99	\$670.00
\$630,001.00 – \$640,000.99	\$680.00
\$640,001.00 – \$650,000.99	\$690.00
\$650,001.00 – \$660,000.99	\$700.00
\$660,001.00 – \$670,000.99	\$710.00
\$670,001.00 – \$680,000.99	\$720.00
\$680,001.00 – \$690,000.99	\$730.00
\$690,001.00 – \$700,000.99	\$740.00
\$700,001.00 – \$710,000.99	\$750.00
\$710,001.00 – \$720,000.99	\$760.00
\$720,001.00 – \$730,000.99	\$770.00
\$730,001.00 – \$740,000.99	\$780.00
\$740,001.00 – \$750,000.99	\$790.00
\$750,001.00 – \$760,000.99	\$800.00
\$760,001.00 – \$770,000.99	\$810.00
\$770,001.00 – \$780,000.99	\$820.00
\$780,001.00 – \$790,000.99	\$830.00
\$790,001.00 – \$800,000.99	\$840.00
\$800,001.00 – \$810,000.99	\$850.00
\$810,001.00 – \$820,000.99	\$860.00
\$820,001.00 – \$830,000.99	\$870.00
\$830,001.00 – \$840,000.99	\$880.00
\$840,001.00 – \$850,000.99	\$890.00
\$850,001.00 – \$860,000.99	\$900.00
\$860,001.00 – \$870,000.99	\$910.00
\$870,001.00 – \$880,000.99	\$920.00
\$880,001.00 – \$890,000.99	\$930.00
\$890,001.00 – \$900,000.99	\$940.00
\$900,001.00 – \$910,000.99	\$950.00
\$910,001.00 – \$920,000.99	\$960.00
\$920,001.00 – \$930,000.99	\$970.00
\$930,001.00 – \$940,000.99	\$980.00
\$940,001.00 – \$950,000.99	\$990.00
\$950,001.00 – \$960,000.99	\$1,000.00
\$960,001.00 – AND OVER	\$1,010.00

SCHEDULE "D"

Gross Receipts Range	FEE:
\$0.00 – 20,000.99	\$60.00
\$20,001.00 – \$30,000.99	\$70.00
\$30,001.00 – \$40,000.99	\$80.00
\$40,001.00 – \$50,000.99	\$90.00
\$50,001.00 – \$60,000.99	\$100.00
\$60,001.00 – \$70,000.99	\$110.00
\$70,001.00 – \$80,000.99	\$120.00
\$80,001.00 – \$90,000.99	\$130.00
\$90,001.00 – \$100,000.99	\$140.00
\$100,001.00 – \$110,000.99	\$150.00
\$110,001.00 – \$120,000.99	\$160.00
\$120,001.00 – \$130,000.99	\$170.00
\$130,001.00 – \$140,000.99	\$180.00
\$140,001.00 – \$150,000.99	\$190.00
\$150,001.00 – \$160,000.99	\$200.00
\$160,001.00 – \$170,000.99	\$210.00
\$170,001.00 – \$180,000.99	\$220.00
\$180,001.00 – \$190,000.99	\$230.00
\$190,001.00 – \$200,000.99	\$240.00
\$200,001.00 – \$210,000.99	\$250.00
\$210,001.00 – \$220,000.99	\$260.00
\$220,001.00 – \$230,000.99	\$270.00
\$230,001.00 – \$240,000.99	\$280.00
\$240,001.00 – \$250,000.99	\$290.00
\$250,001.00 – \$260,000.99	\$300.00
\$260,001.00 – \$270,000.99	\$310.00
\$270,001.00 – \$280,000.99	\$320.00
\$280,001.00 – \$290,000.99	\$330.00
\$290,001.00 – \$300,000.99	\$340.00
\$300,001.00 – \$310,000.99	\$350.00
\$310,001.00 – \$320,000.99	\$360.00
\$320,001.00 – \$330,000.99	\$370.00
\$330,001.00 – \$340,000.99	\$380.00
\$340,001.00 – \$350,000.99	\$390.00
\$350,001.00 – \$360,000.99	\$400.00
\$360,001.00 – \$370,000.99	\$410.00
\$370,001.00 – \$380,000.99	\$420.00
\$380,001.00 – \$390,000.99	\$430.00
\$390,001.00 – \$400,000.99	\$440.00
\$400,001.00 – \$410,000.99	\$450.00
\$410,001.00 – \$420,000.99	\$460.00
\$420,001.00 – \$430,000.99	\$470.00
\$430,001.00 – \$440,000.99	\$480.00
\$440,001.00 – \$450,000.99	\$490.00
\$450,001.00 – \$460,000.99	\$500.00
\$460,001.00 – \$470,000.99	\$510.00
\$470,001.00 – \$480,000.99	\$520.00
\$480,001.00 – \$490,000.99	\$530.00

Gross Receipts Range	FEE:
\$490,001.00 – \$500,000.99	\$540.00
\$500,001.00 – \$510,000.99	\$550.00
\$510,001.00 – \$520,000.99	\$560.00
\$520,001.00 – \$530,000.99	\$570.00
\$530,001.00 – \$540,000.99	\$580.00
\$540,001.00 – \$550,000.99	\$590.00
\$550,001.00 – \$560,000.99	\$600.00
\$560,001.00 – \$570,000.99	\$610.00
\$570,001.00 – \$580,000.99	\$620.00
\$580,001.00 – \$590,000.99	\$630.00
\$590,001.00 – \$600,000.99	\$640.00
\$600,001.00 – \$610,000.99	\$650.00
\$610,001.00 – \$620,000.99	\$660.00
\$620,001.00 – \$630,000.99	\$670.00
\$630,001.00 – \$640,000.99	\$680.00
\$640,001.00 – \$650,000.99	\$690.00
\$650,001.00 – \$660,000.99	\$700.00
\$660,001.00 – \$670,000.99	\$710.00
\$670,001.00 – \$680,000.99	\$720.00
\$680,001.00 – \$690,000.99	\$730.00
\$690,001.00 – \$700,000.99	\$740.00
\$700,001.00 – \$710,000.99	\$750.00
\$710,001.00 – \$720,000.99	\$760.00
\$720,001.00 – \$730,000.99	\$770.00
\$730,001.00 – \$740,000.99	\$780.00
\$740,001.00 – \$750,000.99	\$790.00
\$750,001.00 – \$760,000.99	\$800.00
\$760,001.00 – \$770,000.99	\$810.00
\$770,001.00 – \$780,000.99	\$820.00
\$780,001.00 – \$790,000.99	\$830.00
\$790,001.00 – \$800,000.99	\$840.00
\$800,001.00 – \$810,000.99	\$850.00
\$810,001.00 – \$820,000.99	\$860.00
\$820,001.00 – \$830,000.99	\$870.00
\$830,001.00 – \$840,000.99	\$880.00
\$840,001.00 – \$850,000.99	\$890.00
\$850,001.00 – \$860,000.99	\$900.00
\$860,001.00 – \$870,000.99	\$910.00
\$870,001.00 – \$880,000.99	\$920.00
\$880,001.00 – \$890,000.99	\$930.00
\$890,001.00 – \$900,000.99	\$940.00
\$900,001.00 – \$910,000.99	\$950.00
\$910,001.00 – \$920,000.99	\$960.00
\$920,001.00 – \$930,000.99	\$970.00
\$930,001.00 – \$940,000.99	\$980.00
\$940,001.00 – \$950,000.99	\$990.00
\$950,001.00 – \$960,000.99	\$1,000.00
\$960,001.00 – AND OVER	\$1,010.00

SCHEDULE "E"

Gross Receipts Range	FEE:
\$0.00 – \$50,000.99	\$60.00
\$50,001.00 – \$100,000.99	\$85.00
\$100,001.00 – \$150,000.99	\$110.00
\$150,001.00 – \$200,000.99	\$135.00
\$200,001.00 – \$250,000.99	\$160.00
\$250,001.00 – \$300,000.99	\$185.00
\$300,001.00 – \$350,000.99	\$210.00
\$350,001.00 – \$400,000.99	\$235.00
\$400,001.00 – \$450,000.99	\$260.00
\$450,001.00 – \$500,000.99	\$285.00
\$500,001.00 – \$550,000.99	\$310.00
\$550,001.00 – \$600,000.99	\$335.00
\$600,001.00 – \$650,000.99	\$360.00
\$650,001.00 – \$700,000.99	\$385.00
\$700,001.00 – \$750,000.99	\$410.00
\$750,001.00 – \$800,000.99	\$435.00
\$800,001.00 – \$850,000.99	\$460.00
\$850,001.00 – \$900,000.99	\$485.00
\$900,001.00 – \$950,000.99	\$510.00
\$950,001.00 – \$1,000,000.99	\$535.00
\$1,000,001.00 – \$1,050,000.99	\$560.00
\$1,050,001.00 – \$1,100,000.99	\$585.00
\$1,100,001.00 – \$1,150,000.99	\$610.00
\$1,150,001.00 – \$1,200,000.99	\$635.00
\$1,200,001.00 – \$1,250,000.99	\$685.00
\$1,250,001.00 – \$1,300,000.99	\$710.00
\$1,300,001.00 – \$1,350,000.99	\$735.00
\$1,350,001.00 – \$1,400,000.99	\$760.00
\$1,400,001.00 – \$1,450,000.99	\$785.00
\$1,450,001.00 – \$1,500,000.99	\$810.00
\$1,500,001.00 – \$1,550,000.99	\$835.00
\$1,550,001.00 – \$1,600,000.99	\$860.00
\$1,600,001.00 – \$1,650,000.99	\$885.00
\$1,650,001.00 – \$1,700,000.99	\$910.00
\$1,700,001.00 – \$1,750,000.99	\$935.00
\$1,750,001.00 – \$1,800,000.99	\$960.00
\$1,800,001.00 – \$1,850,000.99	\$985.00
\$1,850,001.00 – AND OVER	\$1,010.00*

***Each increment of \$500,000 of gross receipts above the amount of \$1,850,001.00 will increase the fee amount by \$250**

SCHEDULE "F"

Gross Receipts Range	FEE:
\$0.00 – 20,000.99	\$60.00
\$20,001.00 – \$30,000.99	\$70.00
\$30,001.00 – \$40,000.99	\$80.00
\$40,001.00 – \$50,000.99	\$90.00
\$50,001.00 – \$60,000.99	\$100.00
\$60,001.00 – \$70,000.99	\$110.00
\$70,001.00 – \$80,000.99	\$120.00
\$80,001.00 – \$90,000.99	\$130.00
\$90,001.00 – \$100,000.99	\$140.00
\$100,001.00 – \$110,000.99	\$150.00
\$110,001.00 – \$120,000.99	\$160.00
\$120,001.00 – \$130,000.99	\$170.00
\$130,001.00 – \$140,000.99	\$180.00
\$140,001.00 – \$150,000.99	\$190.00
\$150,001.00 – \$160,000.99	\$200.00
\$160,001.00 – \$170,000.99	\$210.00
\$170,001.00 – \$180,000.99	\$220.00
\$180,001.00 – \$190,000.99	\$230.00
\$190,001.00 – \$200,000.99	\$240.00
\$200,001.00 – \$210,000.99	\$250.00
\$210,001.00 – \$220,000.99	\$260.00
\$220,001.00 – \$230,000.99	\$270.00
\$230,001.00 – \$240,000.99	\$280.00
\$240,001.00 – \$250,000.99	\$290.00
\$250,001.00 – \$260,000.99	\$300.00
\$260,001.00 – \$270,000.99	\$310.00
\$270,001.00 – \$280,000.99	\$320.00
\$280,001.00 – \$290,000.99	\$330.00
\$290,001.00 – \$300,000.99	\$340.00
\$300,001.00 – \$310,000.99	\$350.00
\$310,001.00 – \$320,000.99	\$360.00
\$320,001.00 – \$330,000.99	\$370.00
\$330,001.00 – \$340,000.99	\$380.00
\$340,001.00 – \$350,000.99	\$390.00
\$350,001.00 – \$360,000.99	\$400.00
\$360,001.00 – \$370,000.99	\$410.00
\$370,001.00 – \$380,000.99	\$420.00
\$380,001.00 – \$390,000.99	\$430.00
\$390,001.00 – \$400,000.99	\$440.00
\$400,001.00 – \$410,000.99	\$450.00
\$410,001.00 – \$420,000.99	\$460.00
\$420,001.00 – \$430,000.99	\$470.00
\$430,001.00 – \$440,000.99	\$480.00
\$440,001.00 – \$450,000.99	\$490.00
\$450,001.00 – \$460,000.99	\$500.00
\$460,001.00 – \$470,000.99	\$510.00
\$470,001.00 – \$480,000.99	\$520.00
\$480,001.00 – \$490,000.99	\$530.00

Gross Receipts Range	FEE:
\$490,001.00 – \$500,000.99	\$540.00
\$500,001.00 – \$510,000.99	\$550.00
\$510,001.00 – \$520,000.99	\$560.00
\$520,001.00 – \$530,000.99	\$570.00
\$530,001.00 – \$540,000.99	\$580.00
\$540,001.00 – \$550,000.99	\$590.00
\$550,001.00 – \$560,000.99	\$600.00
\$560,001.00 – \$570,000.99	\$610.00
\$570,001.00 – \$580,000.99	\$620.00
\$580,001.00 – \$590,000.99	\$630.00
\$590,001.00 – \$600,000.99	\$640.00
\$600,001.00 – \$610,000.99	\$650.00
\$610,001.00 – \$620,000.99	\$660.00
\$620,001.00 – \$630,000.99	\$670.00
\$630,001.00 – \$640,000.99	\$680.00
\$640,001.00 – \$650,000.99	\$690.00
\$650,001.00 – \$660,000.99	\$700.00
\$660,001.00 – \$670,000.99	\$710.00
\$670,001.00 – \$680,000.99	\$720.00
\$680,001.00 – \$690,000.99	\$730.00
\$690,001.00 – \$700,000.99	\$740.00
\$700,001.00 – \$710,000.99	\$750.00
\$710,001.00 – \$720,000.99	\$760.00
\$720,001.00 – \$730,000.99	\$770.00
\$730,001.00 – \$740,000.99	\$780.00
\$740,001.00 – \$750,000.99	\$790.00
\$750,001.00 – \$760,000.99	\$800.00
\$760,001.00 – \$770,000.99	\$810.00
\$770,001.00 – \$780,000.99	\$820.00
\$780,001.00 – \$790,000.99	\$830.00
\$790,001.00 – \$800,000.99	\$840.00
\$800,001.00 – \$810,000.99	\$850.00
\$810,000.00 – \$820,000.99	\$860.00
\$820,001.00 – \$830,000.99	\$870.00
\$830,001.00 – \$840,000.99	\$880.00
\$840,001.00 – \$850,000.99	\$890.00
\$850,001.00 – \$860,000.99	\$900.00
\$860,001.00 – \$870,000.99	\$910.00
\$870,001.00 – \$880,000.99	\$920.00
\$880,001.00 – \$890,000.99	\$930.00
\$890,001.00 – \$900,000.99	\$940.00
\$900,001.00 – \$910,000.99	\$950.00
\$910,001.00 – \$920,000.99	\$960.00
\$920,001.00 – \$930,000.99	\$970.00
\$930,001.00 – \$940,000.99	\$980.00
\$940,001.00 – \$950,000.99	\$990.00
\$950,001.00 – \$960,000.99	\$1,000.00
\$960,001.00 – AND OVER	\$1,010.00

Schedule "G" - 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 "I" - Peddlers, Local and Itinerant

These licenses must be purchased from City Hall

90 Days Rate	issued only for 90 days of sales activity	\$70.00
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Schedule "J" - Taxi Cabs and Limousines

1 taxi cab or limousine	\$60.00 per vehicle
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All taxi cabs or limousines over 1	\$35.00 per vehicle
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Schedule "K" - Telephones and Telecommunications

Refer to Code of Alabama 11-51-128

Schedule "L" - Special Events Licenses

Contact city for fee.

Schedule "M" - Fortune Tellers

Annual license rate is \$1,010.00 and rate is reduced by \$20.00 each year until such time as the annual rate reaches \$500.00 and that becomes the minimum rate thereafter.

Schedule "P" - Amusement Devices

For the first 10 machines	\$35.00 per machine
All machines over 10	\$20.00 per machine

Schedule "Q" - Buses, Trucks and Other Equipment

Refer to Code of Alabama 37-3-33

Schedule "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people	\$110.00
R-2	Where personnel are from 3 to 5 people	\$260.00
R-3	Where personnel are from 6 to 10 people	\$410.00
R-4	Where personnel are from 11 to 20 people	\$560.00
R-5	Where personnel are from 21 to 50 people	\$710.00
R-6	Where personnel are from 51 to 75 people	\$860.00
R-7	Where personnel are from 76 to 100 people	\$1,010.00
R-8	Personnel over 100 to be \$1,010.00 + \$50.00 per person over 100.	

Schedule "S" - Square Feet

Warehouse and Warehousing

S-1	From zero	to	5,000 Square Feet	\$110.00
S-2	From 5,000	to	10,000 Square Feet	\$210.00
S-3	From 10,000	to	20,000 Square Feet	\$310.00
S-4	From 20,000	to	30,000 Square Feet	\$410.00
S-5	From 30,000	to	40,000 Square Feet	\$510.00
S-6	From 40,000	to	50,000 Square Feet	\$610.00
S-7	From 50,000	to	60,000 Square Feet	\$710.00
S-8	From 60,000	to	70,000 Square Feet	\$810.00
S-9	From 70,000	to	80,000 Square Feet	\$910.00
S-10	From 80,000	to	90,000 Square Feet	\$1,010.00
S-11	From 90,000	to	100,000 Square Feet	\$1,210.00
S-16	From 100,000	up -	\$1,210.00 plus \$.01 per square foot over 100,000	

Schedule "U" - 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) and SB 321.

(a) (1) Each municipality may require 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, whether for rental or final sale, therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing in this subsection 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 the 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 means 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.

(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).

Sec. 1-79. City alcohol license fees and requirements.

(a) Each person licensed by the state alcoholic beverage control board, who shall engage in the alcoholic beverage, liquor, beer or wine business within the corporate limits, prior to engaging in such business shall pay to the City, for the privilege of so engaging in business, an annual privilege business license fee and further license fees as established below:

(1) Beer wholesale license. Each person licensed as a beer wholesaler under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state beer license by the state. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of beer by Code of Ala. 1975, Title 28, Ch. 3, Art. 5B (Code of Ala. 1975, § 28-3-190 et seq.). Wholesale beer dealers and distributors will not sell to any retail outlet within the City of Aliceville that does not have a current City license.

(2) Wine wholesaler license. Each person licensed by the state alcoholic beverage control board as a wine wholesaler under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine license by the state. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of table wine by the Alabama Table Wine Act (Code of Ala. 1975, § 28-7-1 et seq.). Wholesale wine dealers will not sell to any retail outlet within the City of Aliceville that is not properly licensed by the City.

(3) Beer and wine wholesale license. Each person licensed as a beer and wine wholesaler under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine and beer license by the state. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of beer by Code of Ala. 1975, title 28, Ch. 3, Art. 5B (Code of Ala. 1975, § 28-3-190 et seq.). In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of table wine by the Alabama Table Wine Act. Wholesale beer and wine dealers will not sell to any retail outlet that is not properly licensed by the City.

(4) Warehouse license. Each person licensed by the state alcoholic beverage control board to receive, store or warehouse alcoholic beverages within the City for transshipment inside and outside the state shall pay to the City an annual license fee of \$500.00.

(5) Club retail liquor license. Each person licensed by the state alcoholic beverage control board to operate a club, class I or II, under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of \$10,000.00 if a class I club, and \$20,000.00 for a class II club. In addition, to said stated license fee, each person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. In addition, each person applying for a club retail liquor license shall have a minimum of two hundred (200) paved, striped and lighted parking spaces available for the sole use of members of the club if a class I club, or five hundred (500) paved, striped and lighted parking spaces available for the sole use of members of the club, if a class II club.

(6) Lounge retail liquor license. Each person licensed by the state alcoholic beverage control board to operate a Class I Retail Lounge under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of \$20,000.00. In addition to said stated license fee, each person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. In addition, each person applying for a lounge retail liquor license shall have available a minimum of five hundred (500) paved, striped and lighted parking spaces for the sole use of customers of the lounge.

(7) {Updated Ordinance 551} RETAIL LIQUOR FOR OFF-PREMISES CONSUMPTION. Each person licensed by the State Alcoholic Beverage Control to operate a retail Class 2 lounge under the Alcoholic Beverage Licensing Code (Code of Alabama, 1975, Subsection 28-3A-1, et. Seq) shall pay to the City an annual licensing fee equal to \$150.00 or 50% of the amount charged for the same liquor license by the State of Alabama (whichever is greater). In addition to said stated license fee, each person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10% of the gross receipts of such business derived from the sales of all alcoholic beverages except beer and table wine, received during the immediate next proceeding calendar month.

ORDAINED by the City Council of the City of Aliceville on this 28th day of September, 2016. This amendment to be effective when published according to State Law.

(8) Restaurant retail liquor license. Each person licensed by the state alcoholic beverage control board to sell alcoholic beverages in connection with the operation of a restaurant under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual privilege license fee of \$500.00. In addition to the stated license fee, each such person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 10 percent of the monthly gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during the immediate preceding calendar month.

(9) Retail table wine license for off-premises consumption. Each person licensed by the state alcoholic beverage control board to sell table wine for off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine license by the state.
Continued on the next page.

(10) Retail table wine license for on-premises and off-premises consumption. Each person licensed by the state alcoholic beverage control board to sell table wine at retail for on-premises and off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine license by the state, unless such person shall have paid for an on-premises liquor license.

(11) Retail beer for on-premises and off-premises consumption. Each person licensed by the state alcoholic beverage control board to sell beer for on-premises and off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state beer license by the state.

(12) Retail beer for off-premises consumption. Each person licensed by the state alcoholic beverage control board to sell beer for off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state beer license by the state.

(13) Special retail liquor license for on-premises consumption. Each person who has obtained a special retail liquor license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City a license fee of \$250.00 when the period of use is 30 days or less. Such person shall pay to the City a license fee of \$350.00 when the period of use is more than 30 days, but in no event shall the duration of the license exceed one year. Further, the terms of such license shall not exceed or conflict with the license issued by the Board. These privilege license fees shall be due for every license issued under this subsection, not on an annual basis. In addition to said stated license fee, each such person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 10 percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

(14) Special events retail license for on-premises consumption. Each person who has been recommended by the City and obtained a special events retail liquor license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City a license fee of \$200.00. No such license shall be issued for a period in excess of seven days. Such alcoholic beverages as are authorized by the state alcoholic beverage control board may be sold. All applications for special event licenses shall be filed with the City Clerk at least 25 days in advance of the event for which a license is sought. In addition to the stated license fee, each such person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 10 percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. The following shall be required of each applicant for a special event retail liquor license:

- a. Submit the required filing fee (\$75.00).
- b. Receive approval from the City Council.
- c. Receive license from state alcoholic beverage control board.
- d. Pay the required license fee (\$200.00).
- e. No applicant/organization shall be allowed to apply for more than five special event licenses in any one calendar year.
- f. No sale of alcohol is to be sold during a special event on any Sunday.
- h. All alcoholic beverages must be purchased from a wholesale licensee of the state alcoholic beverage control board.

(15) Manufacturer license. Each person who has obtained a manufacturer license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of \$350.00.

(16) Importer license. Each person who has obtained an importer license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of \$350.00.

(17) Wholesale liquor license. Each person who has obtained a wholesale liquor license from the state alcoholic beverage control board under Code of Ala. 1975, § 28-3A-1 et seq. shall pay to the City an annual license fee of \$750.00.

(a) The term "gross receipts," as used in this section, shall not include any so-called "additional license tax" levied by the City under the provisions of this section that are based solely on gross sales and that are directly passed on by the licensee/seller to the consumer/purchaser.

(b) The stated annual license fee levied by the schedule under the foregoing provisions shall be due January 1 of each year and shall be delinquent after January 31 of the year for which such license is due, and a penalty of ten percent of the license amount shall be collected during February--March; 20 percent during April--June; 30 percent during July--September; and 40 percent during October--December. In addition, such person must pay a \$200.00 citation fee. There shall be no pro rata refund of any license fee because of having operated only a part of a calendar year, except as required under state law, nor shall any rebate be allowed upon revocation, suspension, abandonment or surrender of such license before the expiration thereof. All additional license taxes levied by said schedule shall be due the 15th day of the calendar month specified in each levy and shall be delinquent if not reported and paid by such date.

(c) If monthly reports are not filed within the time herein provided and the taxes not paid on the dates herein provided for, such person shall pay to the City the full amount of tax together with interest at the rate of three percent per month, or fraction thereof, from the date the payment of such tax became delinquent; a penalty of 15 percent of the amount of the tax; and a citation fee of \$150.00; for which interest, penalty, and citation fee must be paid by such person.

If you need to see a full copy of the alcohol ordinance it is available upon request.