

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.

Police Jurisdiction (PJ), Definition and Rate of

Not Applicable for the Town of Ariton

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
Fax: (844) 528-6529
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
721.01	Flat	Accommodations-bed and breakfast inns & services	25.00
721.00	Flat	Accommodations-hotels, motels & similar facilities	25.00
721.03	Flat	Accommodations-rooming & boarding Houses	25.00
721.02	Flat	Accommodations-trailer parks, RV parks and travel parks	25.00
541.01	Flat	Accountants/CPAs Must Provide Board Certification: Public Accountancy Board	100.00
926.00		Administration of Economic programs	
924.00		Administration of Environmental Quality Programs	
925.00		Administration of housing, urban, commercial	
923.00		Administration of human resource programs	
561.03	Flat	Administrative Services	25.00
524.02	Flat	Agent Office	25.00
115.00	Flat	Agriculture Support	25.00
481.00	Flat	Air Transportation	25.00
312.05	Flat	Alcohol Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	650.00
621.02	Flat	Ambulance	50.00
713.00	Flat	Amusement	100.00
112.00	Flat	Animal Production	25.00
315.00	Flat	Apparel Manufacturing	100.00
335.00	Flat	Appliance Manufacturing	25.00
541.02	Flat	Architect Must Provide Board Certification: Architects Registration Board	100.00
711.00	Flat	Arts and Sports	25.00
541.00	Flat	Attorneys Must Provide Board Certification: Alabama State Bar	100.00
541.03	Flat	Attorneys Must Provide Board Certification: Alabama State Bar	100.00
522.01	Flat	Bank Branch or ATM	10.00
522.00	Flat	Bank Main Office	125.00
812.02	Flat	Barber Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	35.00
812.03	Flat	Beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	35.00
312.04	Flat	Beer & Wine-Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	375.00
312.06	Flat	Beer Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	275.00

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312.01	Flat	Beer-off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	50.00
312.02	Flat	Beer-on premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	100.00
312.00	Flat	Beverage Manufacturing	50.00
541.14	Flat	Bookkeeping/Tax Preparer	100.00
515.00	Flat	Broadcasting-radio & television stations	25.00
444.00	Flat	Building Materials and Gardening Equipment Dealers	25.00
910.02	Unit	Category for: amusement devices, etc. Calculation based on number of devices.	P
910.03	Unit	Category for: number of employees Calculation based on number of employees.	R
910.04	Unit	Category for: number of square feet Calculation based on number of square feet.	S
910.01	Unit	Category for: pool tables Calculation based on number of pool tables.	O
910.00	Unit	Category for: Vending machines Calculation based on number of vending machines.	N
722.02	Flat	Caterers Must Provide Board Certification: Department of Health Permit	50.00
325.00	Flat	Chemical Manufacturing	100.00
541.06	Flat	Chiropractor Must Provide Board Certification: Chiropractic Examiners Board	100.00
448.00	Flat	Clothing and Accessories Stores	25.00
334.00	Flat	Computer and Electronic Product Manufacturing	25.00
541.10	Flat	Computer Programmer	100.00
238.15	Flat	Contractors - building equipment & mechanical install	50.00
238.06	Flat	Contractors - carpentry contractors	50.00
238.09	Flat	Contractors - concrete contractors	50.00
238.04	Flat	Contractors - drywall, acoustical & insulation	50.00
238.02	Flat	Contractors – electrical Must Provide Board Certification: Alabama Electrical Contractors Board	50.00
238.13	Flat	Contractors - excavation & site development	50.00
238.07	Flat	Contractors - floor coverings/all types	50.00
238.12	Flat	Contractors - glass and glazing contractors	50.00
238.03	Flat	Contractors - masonry & stone contractors	50.00
238.16	Flat	Contractors - non general & non heavy	50.00
238.01	Flat	Contractors - painting & wall covering	50.00

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238.00	Flat	Contractors – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	50.00
238.08	Flat	Contractors - roofing, siding & sheet metal	50.00
238.11	Flat	Contractors - structural steel erection	50.00
238.05	Flat	Contractors - tile, marble, terrazzo & mosaic	50.00
238.10	Flat	Contractors - water, well drilling & irrigation	50.00
238.14	Flat	Contractors - wrecking & demolition	50.00
236.00	Flat	Contractors-General Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	200.00
237.00	Flat	Contractors-Heavy Construction Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	100.00
238.17	Flat	Contractors—HVAC Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	50.00
492.00	Flat	Couriers and Messengers	25.00
522.05	Flat	Credit Services	25.00
999.99	Gross	Delivery – Business is located inside of town limits	V
999.98	Gross	Delivery – Business is located outside of town limits	V
541.05	Flat	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	100.00
722.03	Flat	Drinking Establishment Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	100.00
611.00	Flat	Educational Services	25.00
443.00	Flat	Electronics and Appliance Stores	25.00
541.08	Flat	Engineer Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	100.00
561.00	Flat	Exterminating Services Must Provide Board Certification: Department of Agriculture and Industries	50.00
111.00	Flat	Farming & Crop Production	25.00
114.00	Flat	Fishing, Hunting and Trapping	25.00
445.00	Flat	Food & Beverage Stores – grocery, convenience, markets	100.00
311.00	Flat	Food Manufacturing	50.00
113.00	Flat	Forestry and Logging	25.00
812.01	Flat	Fortune Teller	M
221.03	Gross	Franchise Fee Agreement	5% of gross receipts
525.00	Flat	Funds, Trusts, Other Financial Vehicles	25.00

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812.05	Flat	Funeral Home Must Provide Board Certification: Board of Funeral Services	35.00
442.00	Flat	Furniture	25.00
337.00	Flat	Furniture Manufacturing	50.00
447.00	Flat	Gasoline Stations – (with or without convenience stores)	25.00
452.00	Flat	General Merchandise –department, warehouse clubs, superstores	25.00
446.00	Flat	Health and Personal Care Stores	50.00
446.01	Flat	Health and Personal Care Stores with a Pharmacy Must Provide Board Certification: Pharmacy Board	50.00
621.00	Flat	HMO	50.00
622.00	Flat	Hospitals	50.00
519.00	Flat	Information Services and Data Processing	25.00
524.00	State Law	Insurance Carriers and Related Activities –fire, marine, and fire casualty	11-51-120/123
524.01	State Law	Insurance Carriers and Related Activities –Other	11-51-120/123
561.01	Flat	Janitorial Firm	25.00
561.02	Flat	Landscaping Services	25.00
316.00	Flat	Leather and Allied product Manufacturing	100.00
333.00	Flat	Machinery Manufacturing	25.00
551.00	Flat	Management Companies	25.00
332.00	Flat	Metal Fabrication	25.00
212.00	Flat	Mining - (except oil and gas)	100.00
339.00	Flat	Miscellaneous Manufacturing	25.00
453.01	Flat	Miscellaneous Store Retailers	25.00
512.00	Flat	Motion Pictures	25.00
441.00	Flat	Motor Vehicle Parts & Accessories	25.00
441.01	Flat	Motor Vehicles-new and/or used Must Provide Board Certification: Revenue Department - Regulatory License	25.00
712.00	Flat	Museums	25.00
928.00		National Security and International Affairs	
327.00	Flat	Nonmetallic Manufacturing	25.00
454.00	Flat	Non-store Retailers –mail order, vending, direct selling	25.00
454.01	Flat	Non-store Retailers –peddlers license/local peddler	100.00

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
623.00	Flat	Nursing Care	50.00
623.01	Flat	Nursing Home Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	50.00
211.00	Flat	Oil and gas extraction	100.00
541.07	Flat	Optometrist Must Provide Board Certification: Optometry Board	100.00
621.01	Flat	Outpatient Care Centers	50.00
445.01	Flat	Package Stores Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	100.00
322.00	Flat	Paper Manufacturing	25.00
485.01	Flat	Passenger Transportation-bus terminals-state regulated	25.00
485.02	Unit	Passenger Transportation-buses, taxis, limos buggies, charters Calculation based on number of decals.	J
485.00	Flat	Passenger Transportation-charter & other vehicle transit services	25.00
485.03	Unit	Passenger Transportation-number of buses, taxis, limos or buggies Calculation based on number of decals.	J
522.04	Flat	Pawn Shop	25.00
812.00	Flat	Personal Services	35.00
324.00	Flat	Petroleum and Coal Products Manufacturing	25.00
541.11	Flat	Photographer	100.00
541.04	Flat	Physician Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	100.00
326.00	Flat	Plastic & Rubber Product Manufacturing	25.00
331.00	Flat	Primary Metal Manufacturing	25.00
323.00	Flat	Printing	25.00
541.13	Flat	Professional Services Not Elsewhere Classified	100.00
511.00	Flat	Publishing Industries (except internet)	25.00
482.00	Flat	Rail Transportation	25.00
531.00	Flat	Real Estate	25.00
532.00	Flat	Rental and Leasing Services-auto, truck, trailer, RV, all tangible property	25.00
532.01	Flat	Rental and Leasing-movie and video rental	25.00
811.02	Flat	Repair and Maintenance-all appliances, home & garden equipment	25.00
811.01	Flat	Repair and Maintenance-all electronic equipment	25.00
811.00	Flat	Repair and Maintenance-auto, paint/body, carwash, other vehicular	25.00
722.00	Flat	Restaurant-Full Service Must Provide Board Certification: Department of Health Permit	50.00

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722.01	Flat	Restaurant-Limited Service Must Provide Board Certification: Department of Health Permit	50.00
522.03	Flat	Savings & Loan Branch or ATM	10.00
522.02	Flat	Savings & Loan Main Office	125.00
523.00	Flat	Securities, Commodity Other Financial Vehicles-Insurance Companies, life, health, accident Must Provide Board Certification: Alabama Securities Commission	25.00
487.00	Flat	Sightseeing Transportation	25.00
624.00	Flat	Social Assistance	50.00
927.00		Space, research, and technology	
711.01	Flat	Special Events	25.00
451.00	Flat	Sporting Goods, Hobby, Book, Music	25.00
213.00	Flat	Support for Mining Activities – Support activities for oil and gas wells	100.00
541.09	Flat	Surveyor Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	100.00
812.04	Flat	Tanning	35.00
517.02	Flat	Telecommunications-cellular & other wireless, paging	25.00
517.00	Flat	Telecommunications-local	25.00
517.01	Flat	Telecommunications-long distance	25.00
517.03	Flat	Telecommunications-resellers of service	25.00
313.00	Flat	Textile Manufacturing – Mills, textile, fabric, yarn, carpet, canvas, rope, twine	100.00
314.00	Flat	Textile Product Mills – Other mill operations not covered in 313	100.00
336.00	Flat	Transportation Manufacturing	25.00
484.00	Flat	Truck Transportation-local, long distance, freight, moving & storage	50.00
484.01	Flat	Truck Transportation-terminal-state regulated	50.00
999.00	Flat	Unclassified Miscellaneous business services	100.00
999.01	Flat	Unclassified Miscellaneous personal services	100.00
453.00	Flat	Used Merchandise Stores	25.00
221.01	State Law	Utilities – Natural Gas	G
221.02	State Law	Utilities – water, sewage treatment, steam and other	G
221.00	State Law	Utilities –Electric Power or Light Co	G
541.12	Flat	Veterinarian Must Provide Board Certification: Alabama Veterinary Medical Examiners Boar	100.00

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
493.00	Flat	Warehousing and Storage	50.00
562.00	Flat	Waste Management	50.00
483.00	Flat	Water Transportation	25.00
421.00	Flat	Wholesale Trade, Durable Goods	50.00
422.01	Flat	Wholesale Trade, Non-Durable Goods	35.00
422.00	Flat	Wholesale Trade, Non-Durable-Wholesale Gasoline	75.00
312.03	Flat	Wine Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75.00
312.07	Flat	Wine Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	275.00
321.00	Flat	Wood Products Manufacturing	25.00

Schedule "G" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

Schedule "H" - Beer, Wine & Liquor

State of Alabama Code	Classification	Amount	Licensing Notes
040 (Beer On/Off Premise)	312121	\$75.00	
050 (Beer Off Premise Only)	312122	\$50.00	
060 (Table Wine On/Off Premise)	312131	\$75.00	
070 (Table Wine Off Premise Only)	312131	\$75.00	
010 (Lounge Retail Liquor Class I)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
011 (Package Store Liquor Class II)	312122	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
020 (Restaurant Retail Liquor)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	312131	\$75.00	
032 (Club Liquor Class II)	312121	\$75.00	All three codes are part of the package plus the business license code.
	312141	\$650.00	
	313131	\$75.00	
110 (Wholesale Table Wine & Beer)	312132	\$375.00	Distributors License

Schedule "I" - Peddlers

Daily Rate issued for single day sales activity	\$ 10.00
Weekly Rate issued for week long sales activity	\$ 25.00
Monthly Rate issued for month long sales activity	\$ 50.00
Yearly Rate issued for annual sales activity	\$ 100.00

Schedule "J" - 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 "K" - Telephones & Telecommunications

Apply Code of Alabama 11-51-128 for telephones.

Schedule "L" - Special Events Licenses

\$ 50.00 unless otherwise set by town council

Schedule "M" - Fortune Tellers

Annual license rate is \$ 1,000.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 500.00 and that becomes the minimum rate thereafter.

Schedule "N" - 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 "O" - 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 "P" - 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 "Q" - 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 "R" - Number of Employees

R-1 Where personnel are from 1 to 2 people	\$100.00
R-2 Where personnel are from 3 to 5 people	\$250.00
R-3 Where personnel are from 6 to 10 people	\$400.00
R-4 Where personnel are from 11 to 20 people	\$550.00
R-5 Where personnel are from 21 to 50 people	\$700.00
R-6 Where personnel are from 51 to 75 people	\$850.00
R-7 Where personnel is from 76 to 100 people	\$1,000.00
R-8 Personnel over 100 to be	\$1,000.00 + \$50.00 per person over 100.

Schedule "S" - Square Feet

From zero	to	5,000 Square Feet	\$100.00
From 5,000	to	10,000 Square Feet	\$200.00
From 10,000	to	20,000 Square Feet	\$300.00
From 20,000	to	30,000 Square Feet	\$400.00
From 30,000	to	40,000 Square Feet	\$500.00
From 40,000	to	50,000 Square Feet	\$600.00
From 50,000	to	60,000 Square Feet	\$700.00
From 60,000	to	70,000 Square Feet	\$800.00
From 70,000	to	80,000 Square Feet	\$900.00
From 80,000	to	90,000 Square Feet	\$1,000.00
From 90,000	to	1 00,000 Square Feet	\$1,200.00
From 100,000 up -			\$1,200.00 plus \$.01 per square foot over 100,000

Schedule "U" - 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 "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).