



City of Ashville (9325) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Ashville

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

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 |
|--------------|-------|--|--|
| 541211.00 | Flat | Accountants Must Provide Board Certification: Public Accountancy Board | Professional Group B |
| 541810.00 | Flat | Advertising, Billboards | Advertising |
| 238220.00 | Flat | Air Conditioning (Installation And Repair) Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors | Contractors Group B |
| 541990.00 | Flat | Alarms Must Provide Board Certification: Alabama Electronic Security Board of Licensure | Professional Group C |
| 312141.00 | Flat | Alcoholic Beverages - Liquor Class I Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | Alcoholic Beverages |
| 312142.00 | Flat | Alcoholic Beverages - Liquor Class II Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | Alcoholic Beverages |
| 722410.00 | Flat | Alcoholic Beverages - Restaurant Retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | Alcoholic Beverages |
| 621910.00 | Flat | Ambulances Must Provide Board Certification: Alabama EMSP Licensure | Motor Carriers |
| 910001.00 | Unit | AMUSEMENT DEVICE OR MACHINE Must Also Purchase Code 713110 | Entertainment |
| 713110.00 | Flat | AMUSEMENT Must Also Purchase Code 910001 | Entertainment |
| 811412.00 | Flat | Appliances (Installation And Repair) | Contractors Group B |
| 541310.00 | Flat | Architects Must Provide Board Certification: Architects Registration Board | Professional Group B |
| 541950.00 | Flat | Artists | Professional Group B |
| 541110.00 | Flat | Attorneys Must Provide Board Certification: Alabama State Bar | Professional Group A |
| 441310.00 | Gross | Automobile Accessories, Parts | Merchants - Retail |
| 441110.00 | Gross | Automobile Dealers Must Provide Board Certification: Revenue Department - Regulatory License | Merchants - Retail |
| 811118.00 | Gross | Automobile Repairs Or Paint Shop | Merchants - Retail |
| 811119.00 | Gross | Automobile Washing | Merchants - Retail |
| 522110.00 | Flat | Banks, Savings And Loan | Banks, Savings & Loan |
| 812199.00 | Gross | Barber And Beauty Shop Supplies | Merchants - Wholesale |
| 812199.00 | Units | Barbers Must Provide Board Certification: Alabama Board of Cosmetology and Barbering | Services |
| 812199.00 | Units | Beauticians Must Provide Board Certification: Alabama Board of Cosmetology and Barbering | Services |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 312199.00 | Flat | Beer - Manufacturer's Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | Beer - Manufacturer |
| 312122.00 | Flat | Beer - Off-Premises Retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | Beer - Retail |
| 312121.00 | Flat | Beer - On/Off-Premises Retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | Beer - Retail |
| 312132.00 | Flat | Beer - Wholesaler's Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | Beer - Wholesale |
| 312133.00 | Flat | Beer - Wine Wholesaler's Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | Beer/Wine Wholesaler |
| 713990.00 | Flat | Billards | \$250.00 |
| 812990.00 | Flat | Bond Makers/Agents | Professional Group B |
| 451110.00 | Gross | Book Stores | Merchants - Retail |
| 238140.00 | Flat | Brick Layers, Masonry, Stone Contractor | Contractors Group B |
| 523999.00 | Flat | Brokers - Stocks, Bonds, Etc. | Professional Group B |
| 236220.00 | Flat | Building Contractor, Commercial, Building | Contractors Group A |
| 238130.00 | Flat | Cabinet Maker, Carpentry | Contractors Group B |
| 337125.00 | Gross | Cabinet Manufacturer | Manufacturers |
| 541311.00 | Flat | Chiropractors Must Provide Board Certification: Chiropractic Examiners Board | Professional Group A |
| 812320.00 | Gross | Cleaning, Pressing | Merchants - Retail |
| 561440.00 | Flat | Collection Agencies | Professional Group B |
| 524210.00 | Flat | Consultants, Agents | Professional Group C |
| 236222.00 | Flat | Contractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | Contractors Group A |
| 623110.00 | Gross | Day Nurseries Must Provide Board Certification: Department of Human Resources | Schools |
| 531210.00 | Flat | Dealers - Real Estate Offices, Brokers | Professional Group B |
| 492110.00 | Gross | Delivery Inside City Limits | Delivery |
| 492110.01 | Gross | Delivery Outside City Limits | Delivery |
| 541210.00 | Flat | Dentists | Professional Group A |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 452990.00 | Gross | Department Stores, Supercenter | Merchants - Retail |
| 561611.00 | Flat | Detective Agencies | Professional Group B |
| 541111.00 | Flat | Doctors Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama | Professional Group A |
| 448130.00 | Gross | Dress Shops | Merchants - Retail |
| 713110.00 | Gross | Driving Ranges, Mini Golf | Entertainment |
| 446110.00 | Gross | Drugstores Must Provide Board Certification: Pharmacy Board | Merchants - Retail |
| 812320.00 | Gross | Dry Cleanings | Merchants - Retail |
| 443112.00 | Gross | Electrical Appliance Stores - Sales, Repair | Merchants - Retail |
| 238210.00 | Flat | Electricians, Electrical Contractors Must Provide Board Certification: Alabama Electrical Contractors Board | Contractors Group B |
| 541330.00 | Flat | Engineers Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board | Professionals Group B |
| 238910.00 | Flat | Excavators, Sight Development | Contractors Group B |
| 561710.00 | Units | Exterminators Must Provide Board Certification: Department of Agriculture and Industries | Services |
| 332999.00 | Gross | Fabricating | Manufacturers |
| 525990.00 | Flat | Finance Agencies, Trusts, Funds | Finance |
| 453220.00 | Gross | Fireworks – Distributor | Merchants - Retail |
| 453221.00 | Gross | Fireworks – Retailer | Merchants - Retail |
| 453212.00 | Gross | Flea Markets | Merchants - Retail |
| 238330.00 | Flat | Floor Refinishing | Contractors Group B |
| 453222.00 | Gross | Florists | Merchants - Retail |
| 445120.00 | Gross | Food And Beverage Stores | Merchants - Retail |
| 442110.00 | Gross | Furniture Stores | Merchants - Retail |
| 811117.00 | Gross | Garages - Repairs | Merchants - Retail |
| 562119.00 | Gross | Garbage Collection | Merchants - Retail |
| 447110.00 | Gross | Gasoline - Retail | Merchants - Retail |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|---------------------|-------------|--|---|
| 452991.00 | Gross | General Merchandise | Merchants - Retail |
| 445121.00 | Gross | Grocers | Merchants - Retail |
| 541010.00 | Flat | Group A Professionals | Professional Group A |
| 541020.00 | Flat | Group B Professionals | Professional Group B |
| 541030.00 | Flat | Group C Professionals | Professional Group C |
| 484110.00 | Gross | Hauling | Delivery |
| 621610.00 | Flat | Home Healthcare | Professional Group C |
| 541350.00 | Flat | Home Inspection | Professional Group C |
| 236221.00 | Flat | Homeowner Self | Contractors Group A |
| 721110.00 | Gross | Hotels, Motels | Merchants - Retail |
| 445122.00 | Gross | Ice Cream - Retail | Merchants - Retail |
| 541212.00 | Flat | Income Tax Service | Professional Group C |
| 238310 | Flat | Insulation | Contractors Group B |
| 524126 | Gross | Insurance - Fire And Marine | Insurance |
| 524128 | Gross | Insurance - Other | Insurance |
| 524210 | Flat | Insurance Brokers, Agents | Professional Group C |
| 561720 | Gross | Janitorial Services, Window Cleaning | Merchants - Retail |
| 323110 | Gross | Job Printing | Merchants - Retail |
| 562212 | Flat | Landfill | Contractors Group A |
| 561730 | Flat | Landscape Gardeners | Contractors Group B |
| 812310.00 | Gross | Laundries, Launderettes | Merchants - Retail |
| 561731.00 | Flat | Lawn Care | \$50.00 |
| 561622.00 | Flat | Locksmiths | Contractors - Group B |
| 721110.00 | Gross | Lodging Houses / Apartments | Merchants - Retail |
| 332998.00 | Gross | Machine Shops | Manufacturers |
| 339999.00 | Gross | Manufacturers, Processors, Fabricators | Manufacturers |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 621491.00 | Flat | Massage Therapists – Establishment Must Provide Board Certification: Massage Therapy Board | Professional Group A |
| 621492.00 | Flat | Massage Therapists - Masseur/Masseuse Must Provide Board Certification: Massage Therapy Board | Professional Group A |
| 452992.00 | Gross | Merchants - Retail | Merchants - Retail |
| 424990.00 | Gross | Merchants - Wholesale | Merchants - Wholesale |
| 453224.00 | Gross | Miscellaneous | Merchants - Retail |
| 453223.00 | Gross | Mobile Home Sales | Merchants - Retail |
| 721110.00 | Gross | Motels | Merchants - Retail |
| 484111.00 | Flat | Motor Carriers | Motor Carriers |
| 511110.00 | Flat | Newspapers - Publishers | Professional Group C |
| 541498.00 | Flat | Optometrists Must Provide Board Certification: Optometry Board | Professional Group A |
| 238320.00 | Flat | Painters | Contractors Group B |
| 238990.00 | Flat | Paving Contractors | Contractors Group B |
| 522298.00 | Flat | Pawn Brokers | Professional Group B |
| 454391.00 | Gross | Peddlers | Merchants - Retail |
| 541921.00 | Flat | Photographers | Professional Group C |
| 238221.00 | Flat | Plumbers, Steam Fitters | Contractors Group B |
| 531211.00 | Flat | Real Estate Agents | Professional Group C |
| 423930.00 | Gross | Recyclable Merchant Wholesaler | Merchant-Wholesale |
| 532310.00 | Gross | Rental | Merchants - Retail |
| 722110.00 | Gross | Restaurants Must Provide Board Certification: Department of Health Permit | Merchants - Retail |
| 238160.00 | Flat | Roofers | Contractors Group B |
| 452993.00 | Gross | Schools, Private Classes, Fitness Centers | Merchants - Retail |
| 238911.00 | Flat | Septic Tanks Must Provide Board Certification: Alabama Onsite Waterwaste Board | Contractors Group B |
| 238992.00 | Flat | Service | Contractors Group B |
| 238311.00 | Flat | Sheet Rock Installation | Contractors Group B |

| Internal no. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 238161.00 | Flat | Siding | Contractors Group B |
| 238991.00 | Flat | Subcontractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | Contractors Group B |
| 812198.00 | Units | Tanning Beds | Services |
| 485320.00 | Gross | Taxicabs | Merchants - Retail |
| 517120.00 | Flat | Telephone Companies - Local | Telephone Companies |
| 517120.00 | Flat | Telephone Companies - Long Distance | Telephone Companies |
| 453225.00 | Gross | Tobacco - Retail | Merchants - Retail |
| 441110.00 | Gross | Tractor, Dealers In New/Used, Accessories And Parts Must Provide Board Certification: Revenue Department - Regulatory License | Merchant Retail Tractor Dealers |
| 721214.00 | Gross | Trailer Courts And Rv Parks | Merchants - Retail |
| 441311.00 | Gross | Trailer Sales | Merchants - Retail |
| 238993.00 | Flat | Tree Surgeons | Contractors Group B |
| 96130.00 | Gross | Utility Companies | Utility |
| 454210.00 | Gross | Vending Machines, Non Store Retailer, Newstand | Merchants - Retail |
| 541940.00 | Flat | Veterinarians Must Provide Board Certification: Alabama Veterinary Medical Examiners Board | Professional Group A |
| 493110.00 | Unit | Warehouses | Warehouses |
| 332997.00 | Gross | Welding Shops | Merchants - Retail |
| 312131.00 | Flat | Wine - Off-Premises Retail Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | Wine - Retail |
| 312134.00 | Flat | Wine- Wholesaler's Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) | Wine - Wholesaler |
| 488410.00 | Gross | Wreckers, Towing | Merchants - Retail |

Calculation Information

There are hereby established the following annual license fees to be January 1 and delinquent January 31 of each year for the licenses as listed below, with a penalty hereinafter set out for the for the failure to purchase said license from the City of Ashville, Alabama:

Advertising – Each person engaged in the advertising by whatever means:

Annually \$500.00

Alcoholic Beverages:

1. Liquor

- A. Lounge retail liquor license. There is hereby established an annual license fee for a lounge retail liquor license within the city limits of the City of Ashville in the amount of \$300.00 for a Class I license and \$1000.00 for a Class II license. This license allows for the sale of liquor, wine and beer at retail.
There are hereby established two (2) types of retail lounge liquor licenses in conformity with the ABC board regulations:
- i. Class I license allows the licensee to sell alcoholic beverages for both on - premises and off – premises consumption.
 - ii. Class II license allows the licensee to sell alcoholic beverages only for off – premises consumption. A Class II license shall also pay .0006 cents per dollar of gross sales above \$10,000.00.
- B. Club retail liquor license. There is hereby established an annual license fee for a club retail liquor license within the city limits of the City of Ashville in the amount of \$250.00. This license allows the sale of liquor, wine and beer at retail by regulated memberships – and – dues organizations only.
- C. Restaurant retail liquor license. There is hereby established an annual license fee for a restaurant retail liquor license within the city limits of the City of Ashville in the amount of \$300.00. This license allows the sell of liquor, wine and beer at retail for on–premises consumption only. Establishment must comply with health department regulations and derive fifty-one (51) per cent of gross receipts from the sale of food.
- D. Liquor wholesale license. There is hereby established an annual license fee for a liquor wholesale license fee within the city limits of the City of Ashville in the amount of \$300.00, plus \$200.00 for each warehouse in addition to the principal warehouse.
- E. Liquor importer’s license. There is hereby established an annual license fee for a liquor importer’s license within the city limits of the City of Ashville in the amount of \$250.00.
- F. Liquor Manufacturer’s license. There is hereby established an annual license fee for a liquor manufacturer’s license within the city limits of the City of Ashville in the amount of \$250.00.
- G. [Distance Limitations] No Application for a lounge retail liquor license, club retail liquor license, or restaurant retail liquor license shall be consented to and approved by the city council where the location desired by the applicant is within two hundred fifty (250) feet of any church building or grounds, school building or grounds or residential neighborhood.

2. Wine:

- A. Wine on/off-premises retail license. There is hereby established an annual license fee for a wine on/off-premises retail license within the city limits of the City of Ashville in the amount of \$75.00. This license allows the sale of wine at retail for on-premises and off-premises consumption.
- B. Wine off-premises retail license. There is hereby established an annual license fee for a wine-off premises retail license within the city limits of the City of Ashville in the amount of \$75.00. This license allows the sale of wine at retail for off-premises consumption only.
- C. Wine wholesaler’s license. There is hereby established an annual license fee for a wine wholesaler’s license within the City limits of the City of Ashville in the amount of \$275.00; plus \$100.00 for each warehouse in addition to the principal.
- D. Wine importer’s license. There is hereby established an annual license fee for a wine importer’s license within the city limits of the City of Ashville in the amount of \$250.00.
- E. Wine manufacturer’s license. There is hereby established an annual license fee for a wine manufacturer’s license within the city limits of the City of Ashville in the amount of \$250.00.
- F. [Definition of wine.] Wine, as covered by this subsection, shall have the definition of table wine, or any wine, containing not more than fourteen (14) per cent alcohol by volume.

3. Beer:
- A. Beer on/off-premises retail license. There is hereby an annual license fee for a beer on/off-premises retail license within the city limits of the City of Ashville in the amount of \$75.00. This license allows the sale of beer at retail for on-premises and off-premises consumption.
 - B. Beer off-premises retail license. There is hereby established an annual license fee for a beer off-premises retail license within the city limits of the City of Ashville in the amount of \$50.00. This license allows the sale of beer at retail for off-premises consumption only.
 - C. Beer wholesaler's license. There is hereby established an annual license within the city limits of the City of Ashville in the amount of \$200.00; plus \$100.00 for each warehouse in addition to the principal warehouse.
 - D. Beer importer's license. There is hereby established an annual license fee for a beer importer's license within the city limits of the City of Ashville in the amount of \$250.00.
 - E. Beer manufacturer's license. There is hereby established an annual license fee for a beer manufacturer's license within the city limits of the City of Ashville in the amount of \$250.00.
 - F. Beer/Wine wholesaler's license. There is hereby established an annual license fee for a beer/wine wholesaler's license within the city limits of the City of Ashville in the amount of \$375.00; plus \$100.00 for each warehouse in addition to the principal warehouse.
 - G. [Definition of beer.] The term "beer" as used in this subsection shall be interpreted to mean and include malt or brewed beverages of an alcoholic content not in excess of four (4) per cent by weight and five (5) per cent by volume.
 - (B) No application for wine on/off-premises retail license or beer on/off-premises retail license shall be consented to and approved by the city council where the location desired by the applicant is within two hundred fifty (250) feet of any church building or grounds, school building or grounds, or residential neighborhood.
 - (C) All establishments licensed to sell on-and/or off-premises alcohol pursuant to this subsection shall also comply with all requirements and regulations of the ABC Board, the State of Alabama and St. Clair County.
 - (D) All persons, firms, partnerships, corporations, making an initial application for wine or beer licenses shall present said application to the city clerk of the City of Ashville. Upon acceptance of same, the city clerk shall refer the application to the city building and zoning inspector, chief of police and fire chief. These individuals shall investigate the applicant and the proposed location to determine the property of granting the license. If they collectively determine that the applicant is of good character and that the location meets all the requirements of any state or county laws, the applicable building, fire or other safety codes, they shall report their finding to the city clerk who shall forthwith issue the desired license.
 - (E) Any person, firm or corporation, not buying an appropriate license prior to the commencement of business, shall be guilty of a misdemeanor and, if found guilty by a court of competent jurisdiction, shall be fined not less than fifty dollars (\$50.00) nor more than one hundred dollars (\$100.00) or by imprisonment not to exceed one hundred eighty (180) days; and each day that the said license has not been purchased shall be a separate offense.
 - (F) Licenses shall be nontransferable; and each place of business shall require a separate license. License is to be posted in a conspicuous place at or in the place for which the same was issued.

2) **Banks and Savings and Loan Associations** – Each person, operating a savings and loan association, building and loan association, or bank, other than national banks:

Annually \$125.00

(3) **Beer – Retail:** Section 23.3

(4) **Billiard Parlors:**

Annually \$250.00

(5) **Contractors:** Each person engaged in business of receiving orders, contracts, or Subcontracts, for erecting, enlarging, or improving, repairing, or servicing any building, structure or appliance or making improvement to land or any other type of construction:

Group A – Prime Contractors:
Annually \$500.00

Group B – Subcontractors:
Annually \$150.00

(6) Clubs – Private:

Annually \$200.00

(7) Delivery – See Section V

(8) Entertainment:

Annually \$100.00

a. Game Room, for up to four (4) machines or devices \$100.00
Plus for each additional machine or device \$25.00

b. Each machine or device located in a licensed business other than a game room, up to four (4) machine \$100.00

c. The same license fees listed above shall apply to companies or individual owners who place game machines or devices at approved locations in the City of Asheville, but it is not the intent of this section to require both the owner and the lesser to obtain a license for the same machine or device.

(9) Finance:

Annually \$150.00

(10) Insurance:

a. Fire and Marine insurance, four (4) per cent of its gross premiums, less return premiums received by such company in municipality. (Maximum authorized, Code of Ala. 1975, ss11-51-120)

b. Domestic life \$10.00 and \$1.00 for each \$100.00 and major fraction thereof of the gross premiums received during the preceding year on policies issued in said year on citizens living in said city.

c. Each insurance company other than fire and marine that did not do business in the city during the previous year, shall pay a license tax of \$25.00 to the city before beginning business, but said license of \$25.00 shall be adjusted at the end of the year on a basis of \$10.00 and \$1.00 for each \$100.00 and major fraction thereof of the gross premiums less turn premiums received during the preceding year on policies issued during said year to citizens of said city. (Maximum authorized Code of Ala. 1975, ss11-51-121)

(11) Lounges: Beer Parlors – Section 23.3

(12) Manufacturers: Each person engaged in the business of manufacturing, compounding, producing, fabricating, or processing shall pay a license tax as follows:

Annually \$75.00

Plus .09 percent of gross sales, or fraction thereof.

(13) Merchants: Retail – Each person engaged in the business of selling goods, wares or products to others shall pay a license tax as follows:

Annually \$50.00

Plus .09 percent of gross sales over \$10,000.00.

Merchants Retail Tractor Dealers new/used, accessories and parts: Annually \$50.00 plus .05 percent of gross sales, or a fraction thereof.

Merchants: Wholesale – Each person engaged in the business of selling goods, wares or products to others for resale shall pay a license tax as follows:

Annually \$100.00

Plus .09 percent of gross sales over \$20,000.00.

(14) Miscellaneous: Each person, dealer, association, or other business who shall in any capacity engage in or transact any trade, business, commerce, vocation, or profession for which no other license is specifically required by this Code shall not do business in the city or police jurisdiction until he has secured from the city clerk determination of a fair license for such business activity, and obtained the same.

(15) Motor Carriers: For each person engaged in the business of maintaining or operating a motor bus terminal or operating any terminal or station facilities for transportation of passengers, property or express transported by motor carrier or airplane and each person operating any motor carrier which does business in the city or receiving passengers or freight for transportation for hire, between the city and other points in Alabama, license fee shall be as follows:

Annually \$275.00

(16) Professionals: Each person engaged in any practice vocation, or calling:

Group A – Annually \$500.00

Group B – Annually \$350.00

Group C – Annually \$150.00

(17) **Public Utilities:** Each person operating any public utility in the city such as Electric light or power companies which supply electricity for light or power, gas companies, waterworks, except telephone and telegraph companies, railroad, sleeping car companies, and express companies, shall pay to the city a privilege license of three (3) percent of the gross receipts of said utility for the preceding year of business transacted in the city. (Maximum authorized, Code of Ala 1975, ss 11-51-129)

(17.1) **Railroads:** Each railroad keeping a place of business within the city and engaged in operating a railroad for the transportation of freight or passengers or both to and from points within the state.

Annually \$100.00
(Maximum authorized, Code of Ala 1975, ss 11-51-124)

(18) **Rental Property:** Each person, firm, company or corporation engaged in the business of renting or leasing real property to others within the City shall pay a license tax as follows:

Annually \$50.00
Plus .09 percent of gross sales over \$10,000.

(19) **Schools:** Each person conducting a school, kindergarten, or nursery as a business for profit shall pay a license tax on gross receipts as follows:

Annually \$50.00
Plus .09 percent of gross sales over \$10,000.

(20) **Services:**

Annually \$100.00
All services such as barbershops, beauty shops, etc. shall have a license tax for each additional chair in the shop:
Annually, per chair \$25.00

(21) **Telegraph Companies**

Annually \$37.50
Maximum authorized, Code of Ala 1975, ss 11-51-127

(22) **Telephone Companies – Exchange**

Annually \$210.00
Maximum authorized, code of Ala 1975, ss 11-51-128
Long Distance Charge
Annually \$53.00

(23) **Utility Companies-** Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. An amount equal to three percent of gross receipts of business transacted in the municipality for the previous year.

(24) **Warehouses:** By Square Footage

Annually

| | | | |
|---------------------------|--|--------------------------|------------|
| 0 - 5,000 sq. ft. | \$100.00 | 50,001 – 60,000 sq. ft. | \$700.00 |
| 5,001 - 10,000 sq. ft. | \$200.00 | 60,001 – 70,000 sq. ft. | \$800.00 |
| 10,001 – 20,000 sq. ft. | \$300.00 | 70,001 – 80,000 sq. ft. | \$900.00 |
| 20,001 – 30,000 sq. ft. | \$400.00 | 80,001 – 90,000 sq. ft. | \$1,000.00 |
| 30,001 – 40,000 sq. ft. | \$500.00 | 90,001 – 100,000 sq. ft. | \$1,200.00 |
| 40,001 – 50,000 sq. ft. | \$600.00 | | |
| FROM 100,001 sq. ft. – up | \$1,200 plus \$.005 per square foot over 100,001 sq. ft. | | |

(25) **Wine – Retail:** See Section 23.2

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).