

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

Police Jurisdiction does not apply.

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
721191.00	Gross	Accommodations - bed and breakfast inns and services	D
721110.00	Gross	Accommodations - hotels, motels and similar facilities	C
721310.00	Flat	Accommodations - rooming houses and boarding houses	\$150.00
721214.00	Flat	Accommodations - trailer parks, RV parks, and travel parks	\$150.00
541211.00	Flat	Accountant/CPAs - individual and/or firm professional license	\$50.00
561439.00	Flat	Administrative services - answering, employment, office, sec., travel	\$30.00
524292.00	Flat	Agent Office - administration of third parties, pension funds, annuities, etc	\$50.00
115114.00	Gross	Agriculture support - cotton gins, farm mgt, post-harvest activities	B
481111.00	Gross	Air transportation - airline tickets, shipping, freight, charters service	B
561541.00	Flat	Alarm Companies - sprinklers & security- monitoring and installation Must Provide Board Certification: Alabama Electronic Security Board of Licensure	\$30.00
312141.00	Flat	Alcohol - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
713990.00	Gross	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
112990.00	Gross	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	C
315999.00	Gross	Apparel manufacturing - women, men, children, hosiery, outerwear, accessories	B
335211.00	Gross	Appliance manufacturing - small appliance, lighting, electrical, battery, freezer	B
541310.00	Flat	Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$50.00
711219.00	Flat	Arts and sports - dance, musical, teams, tracks, promoters, agents	\$50.00
521111.00	State Law	ATM - not main office of bank	U
541110.00	Flat	Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$50.00
812200.00	Flat	Bail Bonds Must Provide Board Certification: Alabama Security Commission	\$50.00
521111.00	State Law	Bank Branch or ATM - not main office of bank	U
521110.00	State Law	Bank Main Office - not branch location or ATM	U
812199.01	Flat	Barber Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$30.00
812199.02	Flat	Beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$30.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722110.00	Flat	Restaurant - full service restaurant facility Must Provide Board Certification: Department of Health Permit	\$30.00
722211.00	Flat	Restaurant –Deli Must Provide Board Certification: Department of Health Permit	\$30.00
522121.00	State Law	S&L ATM - not main office of S&L	U
522121.00	State Law	S&L Branch or ATM - not main office of S&L	U
517410.00	Gross	Satellite- setup/ dealers (Satellite/Cable TV)	B
522120.00	State Law	Savings and Loans - not branch location or ATM	U
523999.00	Flat	Securities, commodity - brokerage, portfolio, investment, mortgage brokers, other Must Provide Board Certification: Alabama Securities Commission	\$150.00
487990.00	Flat	Sightseeing - scenic and sightseeing, land, air, water, special trans	\$30.00
624229.00	Gross	Social assistance - shelters, vocational, child care, abuse, emergency	E
711310.00	Flat	Special Events - promoter or activity - see schedule for rates	\$50.00
451120.00	Gross	Sporting goods & hobbies - toy, fish, gun, books, games	C
541360.00	Flat	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$50.00
517322.00	Gross	Telecommunications - cellular and other wireless, paging	K
517330.00	Gross	Telecommunications - resellers of service	K
517310.00	Gross	Telecommunications - telephone local	K
517320.00	Gross	Telecommunications - telephone long distance	K
517311.00	Gross	Telecommunications- telephone local office	K
313112.00	Gross	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills	B
336112.00	Gross	Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat, ship	D
484122.00	Gross	Truck transportation - local, long-distance, freight, moving, and storage	C
484230.00	State Law	Truck transportation - terminal - state regulated	37-3-33
999111.00	Flat	Unclassified miscellaneous business services not elsewhere classified (Consultants, others)	\$50.00
999222.00	Flat	Unclassified miscellaneous personal services not elsewhere classified (repo dealers, others)	\$30.00
453310.00	Gross	Used Merchandise Stores - books, miscellaneous, consignment, flea market	C
221122.00	Gross	Utilities - electric power or light company - state regulated	3% of gross

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
221210.00	Gross	Utilities - natural gas company - state regulated	3% of gross
221310.00	Gross	Utilities - water, sewage treatment, steam, and other	3% of gross
541940.00	Flat	Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$50.00
493110.00	Flat	Warehousing and storage - distribution, household, refrigerated, special	\$30.00
562998.00	Gross	Waste management - companies, trucks, septic tanks, landfill, services	3% of gross
483212.00	Gross	Water transportation - coastal, freight forwarders, inland, passenger	B
421990.00	Gross	Wholesale trade - <u> durable</u> , vehicle, machinery, equipment, furniture	E
422720.00	Gross	Wholesale trade - wholesale gasoline distributor	F
422990.00	Gross	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	E
312131.00	Flat	Wine - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
321999.00	Gross	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork	B
811410.00	Flat	Wrecker Service- wrecker services	\$30.00

Calculation Information

Schedule "B" – If gross receipts are:

More than	but	Less than	
0		99,999	100
100,000		199,999	200 + 2.41 per M in excess of 100,000
200,000		299,999	541 + 2.05 per M in excess of 200,000
300,000		399,999	746 + 1.94 per M in excess of 300,000
400,000		499,999	940 + 1.89 per M in excess of 400,000
500,000		599,999	1,129 + 1.84 per M in excess of 500,000
600,000		699,999	1,313 + 1.80 per M in excess of 600,000
700,000		799,999	1,492 + 1.30 per M in excess of 700,000
800,000		899,999	1,668 + 1.70 per M in excess of 800,000
900,000		999,999	1,838 + 1.66 per M in excess of 900,000
1,000,000		1,099,999	2,004 + 1.61 per M in excess of 1,000,000
1,100,000		1,199,999	2,165 + 1.56 per M in excess of 1,100,000
1,200,000		1,299,999	2,321 + 1.52 per M in excess of 1,200,000
1,300,000		1,399,999	2,473 + 1.47 per M in excess of 1,300,000
1,400,000		1,499,999	2,620 + 1.42 per M in excess of 1,400,000
1,500,000		1,999,999	2,762 + 1.40 per M in excess of 1,500,000
2,000,000		2,499,999	3,462 + 1.38 per M in excess of 2,000,000
2,500,000		2,999,999	4,152 + 1.35 per M in excess of 2,500,000
3,000,000		3,499,999	4,827 + 1.31 per M in excess of 3,000,000
3,500,000		3,999,999	5,482 + 1.26 per M in excess of 3,500,000
4,000,000		4,999,999	6,112 + 1.21 per M in excess of 4,000,000
5,000,000		5,999,999	7,322 + 1.17 per M in excess of 5,000,000
6,000,000		7,999,999	8,492 + 1.12 per M in excess of 6,000,000
8,000,000		10,999,999	10,732 + 1.07 per M in excess of 8,000,000
11,000,000		13,999,999	13,942 + 1.03 per M in excess of 11,000,000
14,000,000		57,999,999	17,032 + .98 per M in excess of 14,000,000
58,000,000		91,999,999	60,152 + .89 per M in excess of 58,000,000
92,000,000		Over 92MM	90,412 + .70 per M in excess of 92,000,000

Schedule "C" – If gross receipt are:

More than	but	Less than	
0		99,999	30
100,000		199,999	100 +2.05 per M in excess of 100,000
200,000		299,999	464 +1.76 per M in excess of 200,000
300,000		399,999	640 +1.66 per M in excess of 300,000
400,000		499,999	806 +1.62 per M in excess of 400,000
500,000		599,999	968 +1.58 per M in excess of 500,000
600,000		699,999	1,126 +1.54 per M in excess of 600,000
700,000		799,999	1,280 +1.50 per M in excess of 700,000
800,000		899,999	1,430 +1.46 per M in excess of 800,000
900,000		999,999	1,576 +1.42 per M in excess of 900,000
1,000,000		1,099,999	1,718 +1.38 per M in excess of 1,000,000
1,100,000		1,199,999	1,856 +1.34 per M in excess of 1,100,000
1,200,000		1,299,999	1,990 +1.30 per M in excess of 1,200,000
1,300,000		1,399,999	2,120 +1.26 per M in excess of 1,300,000
1,400,000		1,499,999	2,246 +1.22 per M in excess of 1,400,000
1,500,000		1,999,999	2,368 +1.20 per M in excess of 1,500,000
2,000,000		2,499,999	2,968 +1.18 per M in excess of 2,000,000
2,500,000		2,999,999	3,358 +1.16 per M in excess of 2,500,000
3,000,000		3,499,999	4,138 +1.12 per M in excess of 3,000,000
3,500,000		3,999,999	4,698 +1.08 per M in excess of 3,500,000
4,000,000		4,999,999	5,238 +1.04 per M in excess of 4,000,000
5,000,000		5,999,999	6,278 +1.00 per M in excess of 5,000,000
6,000,000		7,999,999	7,278 + .96 per M in excess of 6,000,000
8,000,000		10,999,999	9,198 + .92 per M in excess of 8,000,000
11,000,000		13,999,999	11,958 + .88 per M in excess of 11,000,000
14,000,000		57,999,999	14,598 + .84 per M in excess of 14,000,000
58,000,000		91,999,999	51,398 + .76 per M in excess of 58,000,000
92,000,000		Over 92MM	77,398 + .60 per M in excess of 92,000,000

Schedule “D” – If gross receipts are:

More than	but	Less than	
0		99,999	100
100,000		199,999	211 +1.72 per M in excess of 100,000
200,000		299,999	383 +1.47 per M in excess of 200,000
300,000		399,999	530 +1.38 per M in excess of 300,000
400,000		499,999	668 +1.35 per M in excess of 400,000
500,000		599,999	803 +1.32 per M in excess of 500,000
600,000		699,999	935 +1.28 per M in excess of 600,000
700,000		799,999	1,063 +1.25 per M in excess of 700,000
800,000		899,999	1,188 +1.22 per M in excess of 800,000
900,000		999,999	1,310 +1.18 per M in excess of 900,000
1,000,000		1,099,999	1,428 +1.15 per M in excess of 1,000,000
1,100,000		1,199,999	1,543 +1.12 per M in excess of 1,100,000
1,200,000		1,299,999	1,655 +1.08 per M in excess of 1,200,000
1,300,000		1,399,999	1,763 +1.05 per M in excess of 1,300,000
1,400,000		1,499,999	1,868 +1.02 per M in excess of 1,400,000
1,500,000		1,999,999	1,970 +1.00 per M in excess of 1,500,000
2,000,000		2,499,999	2,470 + .98 per M in excess of 2,000,000
2,500,000		2,999,999	2,960 + .97 per M in excess of 2,500,000
3,000,000		3,499,999	3,445 + .93 per M in excess of 3,000,000
3,500,000		3,999,999	3,910 + .90 per M in excess of 3,500,000
4,000,000		4,999,999	4,360 + .87 per M in excess of 4,000,000
5,000,000		5,999,999	5,230 + .83 per M in excess of 5,000,000
6,000,000		7,999,999	6,060 + .80 per M in excess of 6,000,000
8,000,000		10,999,999	7,660 + .77 per M in excess of 8,000,000
11,000,000		13,999,999	9,970 + .73 per M in excess of 11,000,000
14,000,000		57,999,999	12,160 + .70 per M in excess of 14,000,000
58,000,000		91,999,999	42,960 + .63 per M in excess of 58,000,000
92,000,000		Over 92MM	64,380 + .50 per M in excess of 92,000,000

Schedule “E” – If gross receipts are:

More than	but	Less than	
0		99,999	100
100,000		199,999	170 +1.33 per M in excess of 100,000
200,000		299,999	303 +1.17 per M in excess of 200,000
300,000		399,999	420 +1.11 per M in excess of 300,000
400,000		499,999	531 +1.08 per M in excess of 400,000
500,000		599,999	639 +1.05 per M in excess of 500,000
600,000		699,999	744 +1.03 per M in excess of 600,000
700,000		799,999	847 +1.00 per M in excess of 700,000
800,000		899,999	947 + .97 per M in excess of 800,000
900,000		999,999	1,044 + .95 per M in excess of 900,000
1,000,000		1,099,999	1,139 + .92 per M in excess of 1,000,000
1,100,000		1,199,999	1,231 + .89 per M in excess of 1,100,000
1,200,000		1,299,999	1,320 + .87 per M in excess of 1,200,000
1,300,000		1,399,999	1,407 + .84 per M in excess of 1,300,000
1,400,000		1,499,999	1,491 + .81 per M in excess of 1,400,000
1,500,000		1,999,999	1,572 + .80 per M in excess of 1,500,000
2,000,000		2,499,999	1,972 + .79 per M in excess of 2,000,000
2,500,000		2,999,999	2,367 + .77 per M in excess of 2,500,000
3,000,000		3,499,999	2,302 + .74 per M in excess of 3,000,000
3,500,000		3,999,999	3,127 + .72 per M in excess of 3,500,000
4,000,000		4,999,999	3,487 + .69 per M in excess of 4,000,000
5,000,000		5,999,999	4,177 + .67 per M in excess of 5,000,000
6,000,000		7,999,999	4,847 + .64 per M in excess of 6,000,000
8,000,000		10,999,999	6,127 + .61 per M in excess of 8,000,000
11,000,000		13,999,999	7,957 + .59 per M in excess of 11,000,000
14,000,000		57,999,999	9,727 + .56 per M in excess of 14,000,000
58,000,000		91,999,999	34,367 + .51 per M in excess of 58,000,000
92,000,000		Over 92MM	51,707 + .40 per M in excess of 92,000,000

Schedule “F” – If gross receipts are:

More than	but	Less than	
0		99,999	100
100,000		199,999	129 +1.03 per M in excess of 100,000
200,000		299,999	232 + .88 per M in excess of 200,000
300,000		399,999	320 + .83 per M in excess of 300,000
400,000		499,999	403 + .81 per M in excess of 400,000
500,000		599,999	484 + .79 per M in excess of 500,000
600,000		699,999	563 + .77 per M in excess of 600,000
700,000		799,999	640 + .75 per M in excess of 700,000
800,000		899,999	715 + .73 per M in excess of 800,000
900,000		999,999	788 + .71 per M in excess of 900,000
1,000,000		1,099,999	859 + .69 per M in excess of 1,000,000
1,100,000		1,199,999	938 + .67 per M in excess of 1,100,000
1,200,000		1,299,999	995 + .65 per M in excess of 1,200,000
1,300,000		1,399,999	1,060 + .63 per M in excess of 1,300,000
1,400,000		1,499,999	1,123 + .61 per M in excess of 1,400,000
1,500,000		1,999,999	1,184 + .60 per M in excess of 1,500,000
2,000,000		2,499,999	1,484 + .59 per M in excess of 2,000,000
2,500,000		2,999,999	1,779 + .58 per M in excess of 2,500,000
3,000,000		3,499,999	2,069 + .56 per M in excess of 3,000,000
3,500,000		3,999,999	2,349 + .54 per M in excess of 3,500,000
4,000,000		4,999,999	2,619 + .52 per M in excess of 4,000,000
5,000,000		5,999,999	3,139 + .50 per M in excess of 5,000,000
6,000,000		7,999,999	3,639 + .48 per M in excess of 6,000,000
8,000,000		10,999,999	4,599 + .46 per M in excess of 8,000,000
11,000,000		13,999,999	5,979 + .44 per M in excess of 11,000,000
14,000,000		57,999,999	7,299 + .42 per M in excess of 14,000,000
58,000,000		91,999,999	25,779 + .38 per M in excess of 58,000,000
92,000,000		Over 92MM	38,699 + .30 per M in excess of 92,000,000

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 shall be the cost of the license fee.

Schedule "H" - Beer, Wine & Liquor

State of Alabama Code	Classification	Amount	Licensing Notes
040 (Beer On/Off Premise)	312121	250.00	
050 (Beer Off Premise Only)	312122	250.00	
060 (Table Wine On/Off Premise)	312131	250.00	
070 (Table Wine Off Premise Only)	312131	250.00	
010 (Lounge Retail Liquor Class I)	312121	300.00	All three codes are part of the package plus the <u>business license code.</u>
	312141	650.00	
	312131	30.00	
011 (Package Store Liquor Class II)	312122	30.00	All three codes are part of the package plus the <u>business license code.</u>
	312141	650.00	
	312131	30.00	
020 (Restaurant Retail Liquor)	312121	30.00	All three codes are part of the package plus the <u>business license code.</u>
	312141	650.00	
	312131	30.00	
032 (Club Liquor Class II)	312121	30.00	All three codes are part of the package plus the <u>business license code.</u>
	312141	650.00	
	313131	30.00	
110 (Wholesale Table Wine & Beer)	312132	330.00	Distributors License

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for weeklong sales activity	\$ 15.00
Monthly Rate	issued for month long sales activity	\$ 30.00
Yearly Rate	issued for annual sales activity	\$ 50.00

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	\$ 5.00 per decal
All taxi cabs or limousines over 1	\$ 5.00

Schedule "K" - Telephones & Telecommunications

Code of Alabama 11-51-128 for telephones and telecommunications services and telecommunications businesses applies. For these services an amount equal to three percent of the gross receipts within the municipality shall be the cost of the license.

Schedule "L" - Special Events Licenses

Special events, functions, or activities

Daily rate	\$10
Weekly rate	\$50
Annual rate	\$100

Schedule "M" - Fortune Tellers

Annual license rate is \$ 300.00 and rate is reduced by \$ 25.00 each year until such time as the annual rate reaches \$ 100.00 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	\$ 3.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 2.00 per decal
all over 10 machines vending any type merchandise or product	\$ 1.00 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	\$ 10.00 per decal
All billiard or pool tables over 2	\$ 5.00 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	\$ 5.00 per decal
All machines over 10	\$ 3.00 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	\$ 5.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 2.00 per decal
Over 5 buses, trucks or other equipment	\$ 1.00 per decal

Schedule "T" - Itinerants

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction shall pay the itinerant rate for a business license and that rate shall be \$ 30.00.

Schedule "U" - Banks / Savings & Loans

Bank ATM Location	\$ 20.00
Bank Branch Location	\$ 30.00
Bank Main Office Facility	\$ 50.00
Savings & Loan ATM Location	\$ 20.00
Savings & Loan Branch Location	\$ 30.00
Savings & Loan Mail Office Facility	\$ 50.00

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).