

Town of Belk (9711) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Belk

All businesses operating in the city limits or police jurisdiction of the Town of Belk 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
721.01	Flat	Accommodations bed and breakfast inns and services	\$100
721.00	Flat	Accommodations hotels, motels, and similar facilities	\$100
721.03	Flat	Accommodations rooming houses and boarding houses	\$100
721.02	Flat	Accommodations trailer parks, RV parks, and travel parks	\$100
541.01	Flat	Accountant/CPAs individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$100
926.00	Flat	Administration of Economic programs	\$100
924.00	Flat	Administration of Environmental Quality Programs	\$100
925.00	Flat	Administration of housing, urban, commercial	\$100
923.00	Flat	Administration of human resource programs	\$100
561.03	Flat	Administrative services answering, employment, office, secretary, travel	\$100
524.02	Flat	Agent Office administration of third parties, pension funds, annuities, etc.	\$100
115.00	Flat	Agriculture support cotton gins, farm mgt, post harvest activities	\$100
481.00	Flat	Air transportation airline tickets, shipping, freight, charters service	\$100
713.00	Flat	Amusement arcades, golf clubs, marinas, fitness, bowling centers	\$100
112.00	Flat	Animal Production dairy, cattle, ranching, sheep, chickens, poultry	\$100
335.00	Flat	Appliance manufacturing small appliance, lighting, electrical, battery, freezer	\$100
541.02	Flat	Architect individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$100
711.00	Flat	Arts and sports dance, musical, teams, tracks, promoters, agents	\$100
541.00	Flat	Attorney/Lawyers individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$100
522.01	Flat	Bank Branch or ATM not main office of bank	\$100
522.00	Flat	Bank Main Office not branch location or ATM	\$100
812.98	Flat	Barber/Beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$25
312.00	Flat	Beverage manufacturing all types of soft drinks, bottled water, breweries, ice	\$100
515.00	Flat	Broadcasting radio and television stations	\$100
444.00	Flat	Building materials and gardening equipment dealers hardware, paint, home center, wallpaper, nursery	\$100
910.02	Flat	Category for number of – amusement devices and/or games	\$100
910.01	Flat	Category for number of – pool tables	\$100
920.00	Flat	Category for number of employees as a basis for calculating license	\$100

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
930.00	Flat	Category for number of square feet used for calculating license amount	\$100
910.00	Flat	Category for number of –vending machines for all types vending	\$100
722.02	Flat	Caterers and/or mobile food services Must Provide Board Certification: Department of Health Permit	\$50
325.00	Flat	Chemical manufacturing of fertilizer, wood, pesticide, paint, soap, and resin.	\$100
541.04	Flat	Chiropractor individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$100
448.00	Flat	Clothing & accessories men, women, children, infant, shoe, jewelry	\$100
334.00	Flat	Computer & electronic manufacturing audio, video, circuit boards, peripherals	\$100
541.08	Flat	Computer Programmer individual and/or firm professional license	\$100
236.00	Flat	Contractors general contractors, commercial building, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$100
237.00	Flat	Contractors heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$100
238.15	Flat	Contractors specialty trade building equipment & mechanical install	\$100
238.06	Flat	Contractors specialty trade carpentry contractors	\$100
238.09	Flat	Contractors specialty trade concrete contractors	\$100
238.04	Flat	Contractors specialty trade drywall, acoustical & insulation	\$100
238.02	Flat	Contractors specialty trade electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$100
238.13	Flat	Contractors specialty trade excavation and site development	\$100
238.07	Flat	Contractors specialty trade floor coverings/all types	\$100
238.12	Flat	Contractors specialty trade glass and glazing contractors	\$100
238.03	Flat	Contractors specialty trade masonry and stone contractors	\$100
238.01	Flat	Contractors specialty trade painting and wall covering	\$100
238.00	Flat	Contractors specialty trade plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$100
238.99	Flat	Contractors specialty trade heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$100
238.08	Flat	Contractors specialty trade roofing, siding & sheet metal	\$100
238.11	Flat	Contractors specialty trade structural steel erection	\$100
238.05	Flat	Contractors specialty trade tile, marble, terrazzo & mosaic	\$100

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238.10	Flat	Contractors specialty trade water well drilling & irrigation	\$100
238.14	Flat	Contractors specialty trade wrecking and demolition	\$100
238.16	Flat	Contractors specialty trades contractors non general & non heavy	\$50
492.00	Flat	Couriers couriers and local messengers, services, local delivery services	\$100
522.04	Flat	Credit services companies and activities related to credit and mediation	\$100
999.99	Gross	Delivery of goods inside city limits	V
999.98	Gross	Delivery of goods outside city limits	V
541.03	Flat	Dentist individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	\$100
611.00	Flat	Educational services technical, computer, sports, services, business	\$100
443.00	Flat	Electronic & appliance store household, radio, television, computers.	\$100
541.06	Flat	Engineer individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$100
561.00	Flat	Exterminating services exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	\$50
111.00	Flat	Farming and Crop Production agriculture, crop production, nursery, fruit, growers	\$100
114.00	Flat	Fishing & hunting hunting and trapping, finfish, shellfish, supplies.	\$100
445.00	Flat	Food & beverage stores grocery, convenience store, markets	\$100
311.00	Flat	Food manufacturing meat, seafood, grain, fruit, dairy, animal, poultry processing	\$100
113.00	Flat	Forestry logging, forestry, timber track operations, timber mgt.	\$100
812.01	Flat	Fortune Teller or Clairvoyant individual reader license	\$100
525.00	Flat	Funds, trusts, other financial agencies Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp.	\$100
812.99	Flat	Funerals Must Provide Board Certification: Board of Funeral Services	\$25
442.00	Flat	Furniture furniture, home furnishings, stores, floor coverings, window.	\$100
337.00	Flat	Furniture manufacturing cabinets, office, household, beds, kitchen	\$100
447.00	Flat	Gasoline Retail selling gasoline with or without convenience stores	\$100
452.00	Flat	General merchandise stores department, warehouse clubs, superstores	\$100
446.00	Flat	Health and personal care stores drug, pharmacy, cosmetic, optical, health food	\$100
621.00	Flat	HMO medical centers and services	\$100

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
622.00	Flat	Hospitals surgical, substance abuse, psychiatric, general care, special	\$100
519.00	Flat	Information services and data processing providing, storing, processing, access to information	\$75
524.01	Gross	Insurance Company &/or its agents health, allied and all other premiums 11 51 120 123	State Law
524.00	Gross	Insurance Company &/or its agents casualty, fire, and/or marine premiums 11 51 120 123	State Law
561.01	Flat	Janitorial firm janitorial cleaning services individual or firm	\$100
561.02	Flat	Landscaping Services	\$100
316.00	Flat	Leather and allied products manufacturing shoes, luggage, handbag, related products, all footwear	\$100
333.00	Flat	Machinery manufacturing office machinery, industrial, engines, farm, HVAC.	\$100
551.00	Flat	Management companies offices, enterprises, regional, corporate	\$100
332.00	Flat	Metal fabrication cutlery, structural, ornamental, machine shops	\$100
212.00	Flat	Mining (except for and gas) all related mining activities	\$100
213.00	Flat	Mining support services for oil and gas mining activities, oil/gas wells	\$100
339.00	Flat	Miscellaneous manufacturing medical, dental, jewelry, sporting goods, toys, signs, all other	\$100
453.01	Flat	Miscellaneous retailers florist, gift, novelty, pet, art, and tobacco	\$50
512.00	Flat	Motion pictures theatres, videos, recording, drive ins, sound studio.	\$100
441.00	Flat	Motor vehicle parts and accessories auto, motorcycles, boats, parts and accessories	\$100
441.01	Flat	Motor vehicles new and/or used automobiles, motorcycles, boats, etc. dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	\$100
712.00	Flat	Museums museums and historical sites, zoos, botanical gardens, parks	\$100
928.00	Flat	National Security and International Affairs	\$100
454.01	Flat	Non Store Retailer peddlers license/ local peddler	\$100
454.00	Flat	Non store retailers vending machine operators, direct selling, mail order	\$100
327.00	Flat	Nonmetallic manufacturing clay, glass, cement, lime, pottery, ceramic, brick, tile	\$100
623.00	Flat	Nursing care residential care facility, day care, assisted living Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	\$100
623.01	Flat	Nursing home care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	\$100
211.00	Flat	Oil and gas extraction natural gas liquid extraction crude extraction	\$100

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541.05	Flat	Optometrist individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$100
314.00	Flat	Other manufacturing women, men, children, hosiery, lingerie outerwear, accessories	\$100
621.01	Flat	Outpatient Care Centers all other types of services	\$100
322.00	Flat	Paper manufacturing pulp, paper, and converted products, stationary, tubes, cores	\$100
485.01	Gross	Passenger transportation bus terminals state regulated 37 3 33	State Law
485.02	Flat	Passenger transportation buses, taxi cabs, limo service, buggy, charters	\$100
485.00	Flat	Passenger transportation charter and other vehicle transit services	\$100
485.03	Flat	Passenger transportation number of buses, taxis, cabs, limos, or buggys	\$100
522.03	Flat	Pawn Shop whether title pawn or merchandise	\$100
812.00	Flat	Personal Services hair, skin, diet, nail, tanning	\$25
324.00	Flat	Petroleum and coal manufacturing asphalt, grease, roofing, paving products	\$100
541.09	Flat	Photographer studios, portrait, commercial, services	\$100
326.00	Flat	Plastic & rubber manufacturing tires, pipe, hoses, belts, bottles, sheet, wrap, film	\$100
331.00	Flat	Primary metal manufacturing iron, steel, aluminum, wire, copper, foundries	\$100
323.00	Flat	Printing screen, quick, digital, books, lithographic, handbills, comm.	\$100
541.11	Flat	Professional Services Not Elsewhere Classified scientific, technical	\$100
511.00	Flat	Publishing industries except internet newspaper, book, periodical, databases, software	\$100
482.00	Gross	Rail transportation transportation, ticket offices, state regulated 11 51 124	State Law
531.00	Flat	Real estate offices, agents, brokers, management, appraisers	\$100
532.00	Flat	Rental and leasing auto, truck, trailer, RV, all tangible property	\$100
532.01	Flat	Rental and leasing movie and video rental	\$100
811.02	Flat	Repairs and maintenance all appliances, home & garden equipment	\$100
811.01	Flat	Repairs and maintenance all electronic equipment	\$100
811.00	Flat	Repairs and maintenance auto, paint/body, carwash, other vehicular	\$100
722.00	Flat	Restaurant full service restaurant facility Must Provide Board Certification: Department of Health Permit	\$65
722.01	Flat	Restaurant limited facility or service Must Provide Board Certification: Department of Health Permit	\$60
522.02	Flat	Savings and Loans not branch location or ATM	\$100
523.00	Flat	Securities, commodity brokerage, portfolio, investment, other financial services	\$100

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
487.00	Flat	Sightseeing transportation scenic, land, air, water, special trans	\$100
624.00	Flat	Social assistance shelters, vocational, child care, abuse, emergency	\$100
927.00	Flat	Space, research, and technology	\$100
711.01		Special Events promoter or activity see schedule for rates	See Town Clerk
451.00	Flat	Sporting goods & hobbies toy, fish, gun, books, games	\$100
541.07	Flat	Surveyor individual and/or firm professional license	\$100
517.02	Flat	Telecommunications cellular and other wireless, paging	\$100
517.03	Flat	Telecommunications resellers of service	\$100
517.00	Gross	Telecommunications telephone local per 11 51 128	State Law
517.01	Gross	Telecommunications telephone long distance per 11 51 128	State Law
313.00	Flat	Textile manufacturing fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$100
336.00	Flat	Transportation manufacturing manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	\$100
484.00	Flat	Truck transportation local, long distance, freight, moving, and storage	\$100
484.01	Gross	Truck transportation terminal state regulated 37 3 33	State Law
999.00	Flat	Unclassified miscellaneous business services not elsewhere classified	\$35
999.01	Flat	Unclassified miscellaneous personal services not elsewhere classified	\$100
453.00	Flat	Used Merchandise Stores books, miscellaneous, consignment, flea mkt.	\$25
221.00	Gross	Utilities electric power or light company	State Law
221.01	Gross	Utilities natural gas company	State Law
221.02	Gross	Utilities water, sewage treatment steam, and other	State Law
541.10	Flat	Veterinarian individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$100
493.00	Flat	Warehousing and storage distribution, household, refrigerated, special	\$50
562.00	Flat	Waste Management companies, trucks, septic tanks, landfill, services	\$100
483.00	Flat	Water transportation coastal, freight forwarders, inland, passenger	\$100
421.00	Flat	Wholesale trade durable, vehicle, machinery, equipment, furniture	\$100
422.01	Flat	Wholesale trade non durable paper, apparel, grocery, beverages, dairy	\$100
422.00	Flat	Wholesale trade non durable, wholesale gasoline distributor	\$100
321.00	Flat	Wood manufacturing sawmills, wood preservation, veneer, trusses, millwork	\$125

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).