

Town of Blountsville (9636)
Business License
Fee Schedule
including General Information/FAQs



Thank you for doing business in the Town of Blountsville.

All businesses operating in the city limits or police jurisdiction of the Town of Blountsville 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. For more details, click on "Gross Receipts" in the gray box to the left.
- 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.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541810	Advertising	B
621910	Ambulance Service Must Provide Board Certification: Alabama EMSP Licensure	D
910003	Amusement Devices, Number of	P
315299	Apparel Manufacturing	C
811412	Appliance Repair and Maintenance	D
443111	Appliance Store	B
623111	Assisted Living Facility	C
541310	Architects Must Provide Board Certification: Architects Registration Board	A
541110	Attorney Must Provide Board Certification: Alabama State Bar	A
441110	Automobile Dealer, New Must Provide Board Certification: Revenue Department-License Section	D
441120	Automobile Dealer, Used Must Provide Board Certification: Revenue Department-License Section	D
441310	Automobile Parts and Accessories	C
811111	Automobile Repairs	C
811121	Auto/Vehicle Body Shop	C
812199	Bail Bonds	B
521112	Bank—ATM Location	U
521111	Bank—Branch Office	U
521110	Bank—Main Office	U
812111	Barber Shop Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
812112	Beauty Shop Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
451211	Book Store	D
444190	Building Materials	C
337110	Cabinet and Countertop Manufacturing	C
515210	Cable and Subscription Programming	K
811192	Carwash	C
722320	Caterers Must Provide Board Certification: Department of Health Permit	B
517212	Cellular and Wireless Telecommunications	K
327310	Cement Manufacturing	C

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
624410	Child Day Care Services Must Provide Board Certification: Department of Human Resources	C
621310	Chiropractor Must Provide Board Certification: Chiropractic Examiners Board	A
448150	Clothing Accessories Store	B
448181	Clothing Store	B
812310	Coin Operated Laundry	B
811212	Computer and Office Machine Repair and Maintenance	B
443120	Computer and Software Stores	B
541519	Computer Programming Services	A
522291	Consumer Lending	B
238990	Contractors—General and Specialty Trade (painting, masonry, drywall, carpentry, concrete, water well drilling, glass, subdivisions, residential, etc.)	E
238990.01	Contractors—General and Specialty Trade plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
238990.02	Contractors—General and Specialty Trade heating, air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
238990.03	Contractors—General and Specialty Trade electrical Must Provide Board Certification: Alabama Electrical Contractors Board	E
238990.04	Contractors—General and Specialty Trade roofing Must Provide Board Certification: Home Builders Licensure Board	E
238190	Contractors—General and Itinerant—Not local Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
238310	Contractors—Heavy Construction (highway, bridge, street, water, sewer)—Local and itinerant	E
445120	Convenience Store	F
446120	Cosmetic, Beauty Supplies and Perfume Stores	B
812220	Crematory	B
999111	Delivery From Businesses Located Outside of City Limits	V
999111.01	Delivery From Businesses Located Inside City Limits	V
339116	Dental Laboratory	A
621210	Dentists Must Provide Board Certification: Board of Dental Examiners of Alabama	A
451111	Department Stores up to \$15,000,000.00	C
621512	Diagnostic Imaging Centers	A
812191	Diet and Weight Reduction Centers	B
454390	Direct Sales	D

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541340	Drafting Services	A
812320	Drycleaners and Laundry Services	B
221122	Electric Distribution	G
811219	Electronic/TV Repair	B
541330	Engineering Services Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
561710	Exterminating and Pest Control Service Must Provide Board Certification: Department of Agriculture and Industries	E
441228	Farm Equipment Dealer	D
713940	Fitness and Sports Center, Recreational	B
442210	Floor Covering Store	C
453110	Florist	B
424930	Flower, Nursery and Florist Supply, Wholesaler	E
446191	Food and Health Supplement Store	C
532220	Formal Wear and Costume Rental	C
999999	Fortune Teller	M
445230	Fruit and Vegetable Market	C
812210	Funeral Homes and Services	B
442110	Furniture Store	C
238222	Gas Fitter Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
447110	Gasoline Retail Store	E
452990	General Merchandise Store, Other	C
532310	General Rental Centers	C
532299	General Rental, Other	C
713910	Golf Courses and Country Clubs	B
541430	Graphic Design Services	A
451120	Gun, Hobby and Toy Stores	B
444130	Hardware Store	C
446199	Health and Personal Care Stores	C
812198	Hearing Aid Sales	B
454311	Heating Oil Dealers	E

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
442299	Home Furnishings Store	C
621610	Home Health Care Services	C
532291	Home Health Equipment Rental	C
444110	Home Improvement Store	C
721110	Hotel/Motel	C
524210	Insurance Agent Office Location	R
524128	Insurance—Except Fire and Marine	State Regulated Code of Ala. § 11-51-120/123
524126	Insurance—Fire and Marine	State Regulated Code of Ala. § 11-51-120/123
541410	Interior Design Services	A
523999	Investment Activities, Financial	A
999999.99	Itinerants	T
561720	Janitorial Services	F
448310	Jewelry Store	B
561730	Landscaping/Lawn Service	F
452122	Large Retail ABOVE \$15,000,000.00	W
811411	Lawn Mower and Garden Equipment Repair	D
531110	Leasing of Residential Buildings	C
531120	Leasing of Non-residential Buildings (1 unit)	F
531121	Leasing of Nonresidential Buildings (2—3 units)	D
531122	Leasing of Nonresidential Buildings (4 or more units)	B
454312	Liquefied Petroleum Gas Dealer	E
561622	Locksmiths	C
113310	Logging	D
332710	Machine/Welding Shop	D
453930	Manufactured Home Dealers	B

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
339999	Manufacturing—Miscellaneous	C
812211	Marble and Headstone Dealers	B
311612	Meat Packing Plant	F
332999	Metal Fabrication, Other	D
321918	Millworks (Including flooring)	F
531130	Mini-Warehouse and Self-Storage	S
722330	Mobile Food Service Must Provide Board Certification: Department of Health Permit	C
522310	Mortgage and Nonmortgage Loan Brokers	B
441221	Motorcycle and ATV Dealers	D
484210	Moving, Household and Office Goods	C
451140	Musical Instruments and Supplies Store	B
812113	Nail Salons	B
511111	Newspaper Publisher	B
444220	Nursery, Garden Center and Farm Supply Store	F
623110	Nursing Care Facility	D
910005	Office Location Only	R
453210	Office Supplies and Stationery Store	C
621320	Optometrist Must Provide Board Certification: Optometry Board	A
522299	Pawn Shop	A
454399	Peddler	I
812910	Pet Grooming and Care (Non-veterinary)	C
424720	Petroleum and Products Wholesaler	F
446110	Pharmacy or Drug Store Must Provide Board Certification: Pharmacy Board	C
541923	Photographer	A
621111	Physician Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
326122	Plastic Pipe and Fittings Manufacturer	D
621391	Podiatrist Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
561431	Postal/Mailing Service	C
323119	Printing	D
541990	Professional and Technical Services, Other	A
541211	Public Accountants Must Provide Board Certification: Public Accountancy Board	A
531320	Real Estate Appraisers Office Must Provide Board Certification: Alabama Real Estate Appraisers Board	B
531210	Real Estate Brokers Office	B
441210	Recreational Vehicle Dealer	D
532999	Rental Consumer Goods, Other	C
811490	Repair of Household and Personal Goods, Other	D
722211	Restaurant—Fast Food Must Provide Board Certification: Department of Health Permit	D
722110	Restaurant—Full Service Must Provide Board Certification: Department of Health Permit	D
453998	Retail Stores, Other	C
517410	Satellite Dealer	C
611699	Schools and Instruction, Other	D
561621	Security and Alarm Systems Must Provide Board Certification: Alabama Electronic Security Board of Licensure	C
562991	Septic Tanks and Related Services Must Provide Board Certification: Alabama Onsite Waterwaste Board	F
812999	Services—Personal Care, Other	B
451130	Sewing, Needlework and Piece Goods Store	C
448210	Shoe Store	B
238170	Siding and Window Contractor	E
238999	Sign Contractor	E
562111	Solid Waste	F
445299	Specialty Foods, Other	F
611620	Sports and Recreation Instruction	D
451110	Sporting Goods Store	B
452910	Supercenters and Warehouses Clubs	W
445110	Supermarket/Grocery Store	F
541360	Surveying and Mapping Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
812192	Tanning Salons	B
541213	Tax Preparation	A
517110	Telephone—Local Service	K
517910	Telephone—Long Distance	K
517310	Telephone—Resellers of Service	K
621340	Therapists and Audiologists	A
441320	Tire Dealers	C
522297	Title Pawn	A
424940	Tobacco and Tobacco Products—Wholesaler	E
453991	Tobacco and Tobacco Products—Store	C
531190	Trailer Park	E
999110	Tree and Pruning Service	C
484220	Trucking—Specialized Freight	C
453310	Used Merchandise Store	F
910001	Vending Machines, Number of	N
541940	Veterinarians Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
532230	Video Tape and Disc Rental	D
493190	Warehousing and Storage, Other	S
423990	Wholesaler—Durable Goods, Other	E
424990	Wholesaler—Nondurable Goods, Other	E
999222	Wrecker Company/Service	B

Calculation Information

SCHEDULE "A". If gross receipts are:

More Than	But Less Than	Fee
\$0	\$99,999	\$200
\$100,000	\$499,999	\$200 + 1.23 per M in excess of \$100,000
\$500,000	\$999,999	\$692 + 1.10 per M in excess of \$500,000
\$1,000,000	\$4,999,999	\$1,242 + .87 per M in excess of \$1,000,000
\$5,000,000	\$9,999,999	\$4,722 + .72 per M in excess of \$5,000,000
\$10,000,000	\$14,999,999	\$8,322 + .69 per M in excess of \$10,000,000
\$15,000,000 and up		\$11,772

SCHEDULE "B". If gross receipts are:

More Than	But Less Than	Fee
\$0	\$99,999	\$175
\$100,000	\$499,999	\$175 + 1.06 per M in excess of \$100,000
\$500,000	\$999,999	\$599 + .94 per M in excess of \$500,000
\$1,000,000	\$4,999,999	\$1,069 + .74 per M in excess of \$1,000,000
\$5,000,000	\$9,999,999	\$4,029 + .62 per M in excess of \$5,000,000
\$10,000,000	\$14,999,999	\$7,129 + .58 per M in excess of \$10,000,000
\$15,000,000 and up		\$10,029

SCHEDULE "C". If gross receipts are:

More Than	But Less Than	Fee
\$0	\$99,999	\$150
\$100,000	\$499,999	\$150 + .89 per M in excess of \$100,000
\$500,000	\$999,999	\$506 + .79 per M in excess of \$500,000
\$1,000,000	\$4,999,999	\$901 + .62 per M in excess of \$1,000,000
\$5,000,000	\$9,999,999	\$3,381 + .52 per M in excess of \$5,000,000
\$10,000,000	\$14,999,999	\$5,981 + .50 per M in excess of \$10,000,000
\$15,000,000 and up		\$8,481

SCHEDULE "D". If gross receipts are:

More Than	But Less Than	Fee
\$0	\$99,999	\$125
\$100,000	\$499,999	\$125 + .70 per M in excess of \$100,000
\$500,000	\$999,999	\$405 + .63 per M in excess of \$500,000
\$1,000,000	\$4,999,999	\$720 + .48 per M in excess of \$1,000,000
\$5,000,000	\$9,999,999	\$2,640 + .40 per M in excess of \$5,000,000
\$10,000,000	\$14,999,999	\$4,640 + .37 per M in excess of \$10,000,000
\$15,000,000 and up		\$6,490

SCHEDULE "E". If gross receipts are:

More Than	But Less Than	Fee
\$0	\$99,999	\$100
\$100,000	\$499,999	\$100 + .53 per M in excess of \$100,000
\$500,000	\$999,999	\$312 + .47 per M in excess of \$500,000
\$1,000,000	\$4,999,999	\$547 + .37 per M in excess of \$1,000,000
\$5,000,000	\$9,999,999	\$2,027 + .37 per M in excess of \$5,000,000
\$10,000,000	\$14,999,999	\$3,577 + .29 per M in excess of \$10,000,000
\$15,000,000 and up		\$5,027

SCHEDULE "F". If gross receipts are:

More Than	But Less Than	Fee
\$0	\$99,999	\$75
\$100,000	\$499,999	\$75 + .43 per M in excess of \$100,000
\$500,000	\$999,999	\$247 + .37 per M in excess of \$500,000
\$1,000,000	\$4,999,999	\$432 + .29 per M in excess of \$1,000,000
\$5,000,000	\$9,999,999	\$1,592 + .24 per M in excess of \$5,000,000
\$10,000,000	\$14,999,999	\$2,792 + .23 per M in excess of \$10,000,000
\$15,000,000 and up		\$3,942

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 and one-half percent of the gross receipts of the business transacted in the police jurisdiction for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

SCHEDULE "H". Beer, Wine and Liquor

State of Alabama	Code Classification	License Amount
040 (Beer On/Off Premises)	312121	\$75.00

SCHEDULE "I". Peddlers

For the sale of fruits, produce and plants:

454399.01 Daily Rate	Issued for single-day sales activity	\$10.00
454399.02 Weekly Rate	Issued for weeklong sales activity	\$25.00
454399.00 Yearly Rate	Issued for annual sales activity	\$50.00

454399.04

For the sale of small manufactured goods: Items up to \$125.00 each. If any item exceeds a cost of \$125.00, the large manufactured goods license must be purchased.

Daily Rate	\$200.00 per day per representative
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454399.05

For the sale of large manufactured goods: Items in excess of \$125.00 each.

Daily Rate	\$400.00 per day
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SCHEDULE "J". Taxi Cabs and Limousines

(Reserved)

SCHEDULE "K". Telephones and Telecommunications

Code of Ala. § 11-51-128

SCHEDULE "L". Special Events License

(Reserved)

SCHEDULE "M". Fortune Tellers

Annual License Rate is \$1,000.00

SCHEDULE "N". Vending Machines

Vending machines shall mean any type of machines that dispense any merchandise or product. If gross receipts are:

More Than	But Less Than	Fee
\$0.00	\$250.00	\$25.00 per machine per location
\$251.00	\$500.00	\$15.00 per machine per location
\$501.00	\$1,000.00	\$10.00 per machine per location
Over \$1,000.00		\$5.00 per location per machine

A list of machines and locations must be submitted with license fee.

SCHEDULE "O". Billiard and/or Pool Tables

(Reserved)

SCHEDULE "P". Amusement Devices

Amusement device, for the purpose of determining this license, shall mean any machine or device intended for amusement such as video games, games of skill, etc., were not otherwise prohibited by ordinance.

For the first 10 devices at the same location: \$25.00 per machine

All machines above 10 at same location: \$10.00 per machine

A list of devices must be submitted with license fee.

SCHEDULE "Q". Busses, Trucks and Other Equipment

(Reserved)

SCHEDULE "R". Number of Employees

Where personnel are from 1 to 2 people: \$100.00

Where personnel are from 3 to 5 people: \$250.00

Where personnel are from 6 to 10 people: \$400.00

Where personnel are from 11 to 20 people: \$550.00

Where personnel are from 21 to 50 people: \$700.00

Where personnel are from 51 to 75 people: \$850.00

Where personnel are from 76 to 100 people: \$1000.00

Personnel over 100 to be \$1,000.00 + \$50.00 per person over 100

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).

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)

(a) (1) Each municipality shall allow 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 therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein 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 such 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 shall mean 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 hereunder.

(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).

SCHEDULE "W". If gross receipts are:

More Than	But Less Than	Fee
\$15,000,000	\$19,999,999	\$14,689 + .88 per M in excess of \$15,000,000
\$20,000,000	\$29,999,999	\$19,089 + .84 per M in excess of 20,000,000
\$30,000,000	\$39,999,999	\$27,489 + .80 per M in excess of 30,000,000
\$40,000,000	\$49,999,999	\$35,489 + .78 per M in excess of 40,000,000
\$50,000,000	\$59,999,999	\$43,289 + .76 per M in excess of 50,000,000
\$60,000,000	\$69,999,999	\$50,889 + .70 per M in excess of 60,000,000
\$70,000,000	\$79,999,999	\$57,889 + .64 per M in excess of 70,000,000
\$80,000,000	\$89,999,999	\$64,289 + .60 per M in excess of \$80,000,000
\$90,000,000	\$99,999,999	\$70,289 + .54 per M in excess of 90,000,000
\$100,000,000 and up		\$75,689

