

Town of Cedar Bluff (9630)
Business License
Fee Schedule
including General Information/FAQs



Thank you for doing business in the Town of Cedar Bluff.

All businesses operating in the city limits or police jurisdiction of the Town of Cedar Bluff 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
111998	00	Farming - agriculture, crop production, nursery, fruit, growers	F
112990	00	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	F
113110	00	Forestry - logging, forestry, timber track operations, timber mgt	D
114119	00	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	D
115114	00	Agriculture support - cotton gins, farm mgt, post-harvest activities	F
211111	00	Oil and gas extraction - natural gas liquid extraction, crude extraction	C
212299	00	Mining - (except for oil and gas) all related mining activities	C
213112	00	Mining support services - for oil and gas mining activities, oil/gas wells	C
221122	00	Utilities - electric power or light company - state regulated	G (3% of gross)
221210	00	Utilities - natural gas company – state regulated	G (3% of gross)
221310	00	Utilities - water, sewage treatment, steam, and other	G (3% of gross)
236220	00	Contractors - <u>general contractors</u> , commercial bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	A
236220	01	Mobile Home- Movers/ Sales & deliveries	E
236321	00	Contractors- <u>general contractors</u> , itinerant, residential/ commercial builder Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
236990	00	Contractors- <u>general contractors</u> , repairs and maintenance	E
237991	00	Contractors - <u>heavy construction</u> - itinerant not local, steel work	E
237950	01	Contractors - <u>specialty trade</u> - building equipment & mechanical install	E
238110	00	Contractors- <u>specialty trade-</u> plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
238111	00	Contractors - <u>specialty trade-</u> heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
238210	00	Contractors - <u>specialty trade</u> - painting and wall covering	E
238310	00	Contractors - <u>specialty trade</u> - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	E
238410	00	Contractors - <u>specialty trade</u> - masonry and stone contractors	E
			E
238420	00	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	E
238430	00	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	E
238510	00	Contractors - <u>specialty trade</u> - carpentry contractors	E

Internal No.		Classification/Business Description including Certification information	For Calculation Information See Schedule
238520	00	Contractors - specialty trade - floor coverings/all types	E
238160	00	Contractors - specialty trade –siding & sheet metal	E
238160	01	Contractors - specialty trade – roofing Must Provide Board Certification: Home Builders Licensure Board	E
238710	00	Contractors - specialty trade - concrete contractors	E
238810	00	Contractors - specialty trade - water well drilling & irrigation	E
238910	00	Contractors - specialty trade - structural steel erection	E
238920	00	Contractors - specialty trade - glass and glazing contractors	E
238930	00	Contractors - specialty trade - excavation and site development	E
238940	01	Contractors - specialty trade - wrecking and demolition	E
238990	00	Contractors - specialty trades contractors- non-general & non-heavy	E
238991	00	Contractors - specialty trades contractors – itinerant not local	E
311991	00	Food manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing	C
312100	00	Beverage manufacturing - all types of soft drinks, bottled water, breweries, ice	C
312121	00	Beer - on/off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312122	00	Beer - off premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312131	00	Wine - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
312132	00	Beer & Wine - wholesale distributor	H
312141	00	Alcohol - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
313112	00	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills	C
314129	00	Other manufacturing - mill operations not covered in 313, rugs, linen, curtains	C
315999	00	Apparel manufacturing - women, men, children, hosiery, outerwear, accessories	C
316993	00	Leather manufacturing - shoes, luggage, handbag, related products, all footwear	C
321999	00	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork	C
322229	00	Paper manufacturing - pulp, paper, and converted products, stationary, tubes, cores,	C
323112	00	Printing - screen, quick, digital, books, lithographic, handbills, comm.	C
324199	00	Petroleum and coal manufacturing - asphalt, grease, roofing, paving products	C
325998	00	Chemical manufacturing - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C

Internal No.		Classification/Business Description including Certification information	For Calculation Information See Schedule
326291	00	Plastic & rubber manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film	C
327331	00	Nonmetallic manufacturing - glass, cement, lime, pottery, ceramic, brick, tile	C
331528	00	Primary metal manufacturing - iron, steel, aluminum, wire, copper, foundries	C
332999	00	Metal fabrication - cutlery, structural, ornamental, machine shops	D
333990	00	Machinery manufacturing - office machinery, industrial, engines, farm, HVAC	C
334419	00	Computer & electronic manufacturing - audio, video, circuit boards, peripherals	C
335211	00	Appliance manufacturing - small appliance, lighting, electrical, battery, freezer	C
336112	00	Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat, ship	C
337129	00	Furniture manufacturing - cabinets, office, household, beds, medical, kitchen	C
339999	00	Miscellaneous manufacturing - specialty manufacturing not defined in separate categories (pallet manufacturers, others)	C
421990	00	Wholesale trade - <u>durable</u> , vehicle, machinery, equipment, furniture	C
422720	00	Wholesale trade - wholesale gasoline distributor	C
422740	00	Ice Wholesalers	C
422990	00	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	C
423990	00	Monument Dealers	C
441310	00	Motor vehicle & parts - auto, motorcycles, boats, parts, accessories	B
441311	00	Motor vehicles - new and/or used - dealerships and lots Must Provide Board Certification: Revenue Department-License Section	B
442290	00	Furniture - furniture, home furnishings, stores, floor coverings, window	B
443112	00	Electronic & appliance store - household, radio, television, computers	B
444130	00	Building materials - hardware, paint, home center, wallpaper, nursery	B
444100	00	Home Centers- super home centers	B
445120	00	Food & beverage stores - grocery, convenience store, markets	B
445310	00	Package Stores - selling beer, wine and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
446199	00	Health care stores - drug, pharmacy, cosmetic, optical, health food	B
447110	00	Gasoline Retail - selling gasoline with or without convenience stores	B
448190	00	Clothing & accessories - men, women, children, infant, shoe, jewelry	B
451120	00	Sporting goods & hobbies - toy, fish, gun, books, games	B

Internal No.		Classification/Business Description including Certification information	For Calculation Information See Schedule
452110	00	Department Store- department, warehouse clubs	B
453310	00	Used Merchandise Stores - books, miscellaneous, consignment, flea market	B
453998	00	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used mdse	B
454390	00	Non-Store Retailers - direct selling, mail order	I
454390	01	Non-Store Retailers - direct selling, mail order	I
454391	00	Non-Store Retailer – Peddler License/Local Peddler	I
454391	01	Non-Store Retailer - Temp.Vendors/Commercial promoted special events	\$50.00 daily
454392	00	Non-Store Retailer – Peddler License/Itinerant Peddler	I
454392	01	Non-Store Retailer - Temp.Vendors/Concession stands/ Souvenir	\$50.00 daily
454395	00	Non-Store Retailer - Temp. Vendors/Solicitor	\$150.00 yearly
454395	01	Non-Store Retailer - Temp. Vendors/Solicitor	\$50.00 daily
481111	00	Air transportation - airline tickets, shipping, freight, charters service	D
482110	00	Rail transportation - transportation, ticket offices, state regulated	11-51-124
483212	00	Water transportation - coastal, freight forwarders, inland, passenger	D
484122	00	Truck transportation - local, long-distance, freight, moving, and storage	C
484230	00	Truck transportation - terminal - state regulated	37-3-33
485113	00	Passenger transportation - charter and other vehicle transit services	B
485114	00	Passenger transportation - bus terminals state regulated	37-3-33
485320	00	Passenger transportation - taxi cabs, limousine service, buggy, charters	J
485321	00	Passenger transportation - number of taxis, cabs, limousines, or buggies	J
487990	00	Sightseeing - scenic and sightseeing, land, air, water, special trans	A
492110	00	Deliveries - couriers and local messengers, services, local delivery services see 999999.98 and 999999.99	V
493110	00	Warehousing and storage - distribution, household, refrigerated, special	C
511199	00	Publishing industries - newspaper, book, periodical, databases, software	D
512131	00	Motion pictures - theatres, videos, recording, drive-ins, sound studios	A
515100	00	Broadcasting - radio and television stations	D
517410	00	Satellite- setup/ dealers	K
517310	00	Telecommunications - telephone local	K
517311	00	Telecommunications- telephone local office	K

Internal No.		Classification/Business Description including Certification information	For Calculation Information See Schedule
517320	00	Telecommunications - telephone long distance	K
517322	00	Telecommunications - cellular and other wireless, paging	K
517330	00	Telecommunications - resellers of service	A
519190	00	Information services - all types of information services	C
521110	00	Bank Main Office - not branch location or ATM	U
521111	00	Bank Branch or ATM - not main office of bank	U
522120	00	Savings and Loans - not branch location or ATM	U
522121	00	S&L Branch or ATM - not main office of S&L	U
522298	00	Pawn Shop - whether title pawn or merchandise	B
522390	00	Credit services – check cashing	D
523999	00	Securities, commodity - brokerage, portfolio, investment, mortgage brokers, other Must Provide Board Certification: Alabama Securities Commission	A
524126	00	Insurance Company - casualty, fire, and/or marine premiums	11-51-120/123
524128	00	Insurance Company - health, allied and all other premiums	11-51-120/123
524292	00	Agent Office - administration of third parties, pension funds, annuities, etc	A
525990	00	Funds, trusts, other financial agencies - agents, agencies, investments, finance companies	A
531390	00	Real estate - offices, agents, brokers, management, appraisers	C
532490	00	Rental and leasing - auto, truck, trailer, RV, all tangible property	C
532230	00	Rental and leasing - movie and video rental	C
541110	00	Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	C
541211	00	Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	C
541310	00	Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	C
541330	00	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	C
541360	00	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	C
541511	00	Computer Programmer - individual and/or professional firm license	C
541921	00	Photographer - studios, portrait, commercial, services	C
541940	00	Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A

Internal No.		Classification/Business Description including Certification information	For Calculation Information See Schedule
541990	00	Professional Services Not Elsewhere Classified - scientific, technical, perc test	A
551110	00	Management companies - offices, enterprises, regional, corporate	A
561439	00	Administrative services - answering, employment, office, sec., travel	A
561621	00	Alarm Companies- sprinklers & security- monitoring and installation Must Provide Board Certification: Alabama Electronic Security Board of Licensure	E
561710	00	Exterminating services - exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	E
561720	00	Janitorial firm - janitorial cleaning services - individual or firm	F
561730	00	Landscaping- tree removal, irrigation sprinkler	E
561731	00	Lawn Maintenance- tree trimming, lawn main., pressure washing	E
562998	00	Waste management - companies, trucks, septic tanks, landfill, services	C
611699	00	Educational services - technical, computer, sports, services, business	D
621111	00	Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
621200	00	Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	A
621310	00	Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	A
621320	00	Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	A
621491	00	HMO - medical centers and services	A
621498	00	Outpatient Care Centers - all other types of services	A
622110	00	Hospitals - surgical, substance abuse, psychiatric, general care, special	A
623110	00	Nursing care - residential care facility, day care, assisted living	A
623312	00	Nursing Home - care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	A
624229	00	Social assistance - shelters, vocational, child care, abuse, emergency	A
624410	00	Child Day Care Services Must Provide Board Certification: Department of Human Resources	D
711219	00	Arts and sports - dance, musical, teams, tracks, promoters, agents	A
711310	00	Special Events - promoter or activity - see schedule for rates	L
711311	00	Disc Jockey	E
712190	00	Museums - museums and historical sites, zoos, botanical gardens, parks	C
713990	00	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
721110	00	Accommodations - hotels, motels and similar facilities	B

Internal No.		Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	00	Accommodations - bed and breakfast inns and services	C
721214	00	Accommodations - trailer parks, RV parks, and travel parks	C
721310	00	Accommodations - rooming houses and boarding houses	C
722110	00	Restaurant - full service restaurant facility <i>Must Provide Board Certification: Department of Health Permit</i>	B
722211	00	Restaurant –Deli <i>Must Provide Board Certification: Department of Health Permit</i>	B
722320	00	Caterers <i>Must Provide Board Certification: Department of Health Permit</i>	C
722330	00	Food Service- Mobile <i>Must Provide Board Certification: Department of Health Permit</i>	B
722410	01	Drinking Establishment - club, lounge, bar or other <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	\$250.00 /Schedule B and other fees
811111	00	Repairs and maintenance – tire repair only	D
811118	00	Repairs and maintenance - auto, paint/body, carwash, other vehicular	D
811219	00	Repairs and maintenance - all electronic equipment	D
811410	00	Wrecker Service- wrecker services	E
811412	00	Repairs and maintenance - all appliances, home & garden equipment	D
812199	00	Personal Services - skin, diet, nail, tanning	C
812199	01	Personal Services - hair, barber, beautician <i>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</i>	C
812200	00	Bail Bonds	E
812210	00	Funeral Parlors & Directors <i>Must Provide Board Certification: Board of Funeral Services</i>	E
812990	00	Fortune Teller or Clairvoyant - individual reader license	M
910001	00	Category for number of - vending machines for all types vending	N
910002	00	Category for number of - pool tables	O
910003	00	Category for number of - amusement devices and/or games	P
910004	00	Category for number of - buses, taxis, trucks, or other equipment	Q
999111	00	Unclassified miscellaneous business and entertainment services not elsewhere classified (consultants, others)	C
999222	00	Unclassified miscellaneous personal services not elsewhere classified (repo dealers, others)	C
999999	99	Delivery From Businesses Located Outside of City Limits	V
999999	98	Delivery From Businesses Located Inside City Limits	V

Calculation Information

Schedule "A"

FLAT RATE \$150.00

Schedule "B" – If gross receipts are:

More Than	but	Less than	
0		99,999	100
100,000		199,999	100 + 50.00
200,000		999,999	150.00 + 200.00
1,000,000		1,099,999	350.00 + 150.00
1,200,000		1,299,999	500.00 + 120.00

Schedule "C"

FLAT RATE \$100.00

Schedule "D"

FLAT RATE \$75.00

Schedule "E"

FLAT RATE \$100.00

Schedule "F"

FLAT RATE \$75.00

Schedule "G" - Utilities

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

Schedule "H" - Beer, Wine & Liquor

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

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	\$ 20.00
Weekly Rate	issued for week long sales activity	\$ 30.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

Schedule "J" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$ 50.00 per decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

Schedule "K" - Telephones & Telecommunications

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

FLAT RATE \$150.00

Schedule "L" - Special Events Licenses

[each city or town has to insert their own schedule for handling special events and all those activities that fall under the category of special events, functions or activities]

FLAT RATE \$200.00

Schedule "M" - Fortune Tellers

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

Schedule "N" - Vending Machines

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
all over 10 machines vending any type merchandise or product	\$ 5.00 per decal

Schedule "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 50.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 25.00 per decal
All machines over 10	\$ 10.00 per decal

Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 5 buses, trucks or other equipment	\$ 10.00 per decal

Schedule "R" - Number of Employees

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

Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000			

Schedule "T" – Reserved

Schedule "U" - Banks / Savings & Loans

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Mail Office Facility	\$ 125.00

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 100.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316) and SB 321.

(a) (1) Each municipality may require the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise, whether for rental or final sale, therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing in this subsection shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for the decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license means a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) That required by the contract between the taxpayer and the customer or as may be required by state or local law; and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).