



# 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](http://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.

































Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
53111.SP	Gross	Real estate--Sole Proprietors Only	B-SP
53211.00	Gross	Rental and leasing - auto, truck, trailer, RV, all tangible property,	C
53223.00	Gross	Rental and leasing - movie and video rental	D
81141.SP	Gross	Repairs / maintenance - all appliances--Sole Proprietors Only	D-SP
81111.SP	Gross	Repairs / maintenance - all electronic equipment--Sole Proprietors Only	B-SP
81112.SP	Gross	Repairs / maintenance - auto etc.--Sole Proprietors Only	C-SP
81141.00	Gross	Repairs and maintenance - all appliances, home & garden equipment	D
81111.00	Gross	Repairs and maintenance - all electronic equipment	B
81112.00	Gross	Repairs and maintenance - auto, paint/body, carwash, other vehicular,	C
72211.00	Gross	Restaurant - full service restaurant facility (Health Dept Permit Required) If you sell liquor beer and wine you must also purchase additional licenses.	D
72211.SP	Gross	Restaurant - full service restaurant facility (Health Dept Permit Required) If you sell liquor beer and wine you must also purchase additional licenses.--Sole Proprietors Only	D-SP
72221.00	Gross	Restaurant - limited facility or service (Health Dept Permit Required)	D
72221.SP	Gross	Restaurant - limited facility or service (Health Dept Permit Required)- -Sole Proprietors Only	D-SP
312141.00	Flat	Restaurant Retail Liquor Class Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Beer on/off 312121.00 and Wine on/off 312131.00 as well as Restaurant Retail License 72211 New applicants must apply at city hall.	H \$650
312143.SP	Flat	Restaurant Retail Liquor Class Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) Must also purchase Beer on/off 312121.00 and Wine on/off 312131.00 as well as Restaurant Retail License 72211 New applicants must apply at city hall.--Sole Proprietors Only	H-SP
72131.SP	Gross	Rooming /boarding houses--Sole Proprietors Only	E-SP
52212.SP	State Law	S & L - main branch--Sole Proprietors Only	U-SP
52212.01	State Law	S&L Branch or ATM -not main office of S&L	U
52213.SP	State Law	S&L Branch or ATM --Sole Proprietors Only	U-SP
52212.00	State Law	Savings and Loans - not branch location or ATM	U
52300.00	Gross	Securities, commodity - brokerage, portfolio, investment, other Must Provide Board Certification: Alabama Securities Commission	A
52300.SP	Gross	Securities, commodity --Sole Proprietors Only Must Provide Board Certification: Alabama Securities Commission	A-SP
48700.SP	Gross	Sightseeing --Sole Proprietors Only	A-SP

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
48700.00	Gross	Sightseeing transportation - scenic and sightseeing, land, air, water	A
62441.01	Gross	Social assistance - child care (DHR License Required)	E
62442.SP	Gross	Social assistance - child care (DHR License Required)--Sole Proprietors Only	E-SP
62441.00	Gross	Social assistance - shelters, vocational, abuse, emergency,	E
62441.SP	Gross	Social assistance--Sole Proprietors Only	E-SP
71131.00	Gross	Special Events - promoter or activity - see schedule for rates	L
71131.SP	Gross	Special Events --Sole Proprietors Only	L-SP
45100.00	Gross	Sporting goods & hobbies - toy, fish, gun, books, games	B
45100.SP	Gross	Sporting goods & hobbies--Sole Proprietors Only	B-SP
54137.00	Gross	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
54137.SP	Gross	Surveyor --Sole Proprietors Only Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A-SP
54121.01	Gross	Tax Preparation / Bookkeeper	A
54122.SP	Gross	Tax Preparation / Bookkeeper--Sole Proprietors Only	A-SP
51721.00	Gross	Telecommunications - cellular and other wireless, paging, (Not Subject to Cap)	K
51721.SP	Gross	Telecommunications - cellular and other wireless, paging, (Not Subject to Cap)--Sole Proprietors Only	K-SP
51731.00	Gross	Telecommunications - resellers of service (Not Subject to Cap)	K
51731.SP	Gross	Telecommunications - resellers of service (Not Subject to Cap)--Sole Proprietors Only	K-SP
51700.01	State Law	Telecommunications - telephone long distance per 11 -51 -128 (Not Subject to Cap)	K
51701.SP	State Law	Telecommunications - telephone long distance per 11 -51 -128 (Not Subject to Cap)--Sole Proprietors Only	K-SP
51700.00	State Law	Telecommunications-telephone local per 11-51-128 (Not Subject to Cap)	K
51700.SP	State Law	Telecommunications-telephone local per 11-51-128 (Not Subject to Cap)--Sole Proprietors Only	K-SP
31300.00	Gross	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills,	E
31300.SP	Gross	Textile manufacturing--Sole Proprietors Only	E-SP
72121.SP	Gross	Trailer, RV, travel parks--Sole Proprietors Only	E-SP
33600.00	Gross	Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle,	D
33600.SP	Gross	Transportation manufacturing --Sole Proprietors Only	D-SP

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
48400.00	Gross	Truck transportation - local, long-distance, freight, moving, and storage	C
48400.SP	Gross	Truck transportation - local, long-distance--Sole Proprietors Only	C-SP
48411.00	State Law	Truck transportation - terminal - <b>state regulated 37-3-33 (Not Subject to Cap)</b>	
48411.SP	State Law	Truck transportation - terminal - state regulated 37-3-33 (Not Subject to Cap)--Sole Proprietors Only	
99900.00	Gross	Unclassified miscellaneous business services not elsewhere classified	C
99900.SP	Gross	Unclassified miscellaneous business services not elsewhere classified --Sole Proprietors Only	C-SP
99911.00	Gross	Unclassified miscellaneous personal services not elsewhere classified	B
99911.SP	Gross	Unclassified miscellaneous personal services not elsewhere classified --Sole Proprietors Only	B-SP
45331.00	Gross	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt	F
45331.SP	Gross	Used Merchandise Stores --Sole Proprietors Only	F-SP
22112.00	Gross	Utilities - electric power or light company <b>(Not Subject to Cap)</b>	G
22112.SP	Gross	Utilities - electric power or light company (Not Subject to Cap)--Sole Proprietors Only	G-SP
22121.00	Gross	Utilities - natural gas company <b>(Not Subject to Cap)</b>	G
22121.SP	Gross	Utilities - natural gas company (Not Subject to Cap)--Sole Proprietors Only	G-SP
22131.00	Gross	Utilities - water, sewage treatment, steam, and other <b>(Not Subject to Cap)</b>	G
22131.SP	Gross	Utilities - water, sewage treatment, steam, and other (Not Subject to Cap)--Sole Proprietors Only	G-SP
54194.00	Gross	Veterinarian - individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	A
54194.SP	Gross	Veterinarian - individual and/or firm professional license --Sole Proprietors Only <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	A-SP
49300.00	Gross	Warehousing and storage - distribution, household, refrigerated, special,	F
49300.SP	Gross	Warehousing and storage --Sole Proprietors Only	F-SP
56200.00	Gross	Waste management - companies, trucks, septic tanks, landfill, services,	F
56200.SP	Gross	Waste management --Sole Proprietors Only	F-SP
48300.00	Gross	Water transportation - coastal, freight forwarders, inland, passenger	B
48300.SP	Gross	Water transportation --Sole Proprietors Only	B-SP
42100.00	Gross	Wholesale trade - <u>durable</u> , vehicle, machinery, equipment, furniture,	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
42100.SP	Gross	Wholesale trade - durable--Sole Proprietors Only	E-SP
42272.00	Gross	Wholesale trade - <u>non-durable</u> , wholesale gasoline distributor	F
42272.SP	Gross	Wholesale trade -gas--Sole Proprietors Only	F-SP
42200.00	Gross	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy,	E
42200.SP	Gross	Wholesale trade -non-durable--Sole Proprietors Only	E-SP
312131.00	Flat	Wine off premise - regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.</b>	H \$75
312132.SP	Flat	Wine off premise - regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.--Sole Proprietors Only</b>	H-SP
312131.00	Flat	Wine on/off premise - regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.</b>	H \$75
312131.SP	Flat	Wine on/off premise - regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board) New applicants must apply at city hall.--Sole Proprietors Only</b>	H-SP
31212.02	Flat	Wine wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H \$275
31214.SP	Flat	Wine wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)--Sole Proprietors Only</b>	H-SP \$275
32100.00	Gross	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork,	F
32100.SP	Gross	Wood manufacturing --Sole Proprietors Only	F-SP

# Calculation Information

**\*\*\*Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00\*\*\***

## Schedule “A” – If Gross Receipts are:

		<b>Base Fee Due if Not Sole Proprietor</b>	<b>Base Fee Due if Sole Proprietor</b>
0	199,999	250	150
200,000	299,999	346 + 2.72 per 1,000 in excess of 200,000	346 + 2.72 per 1,000 in excess of 200,000
300,000	399,999	618 + 2.35 per 1,000 in excess of 300,000	618 + 2.35 per 1,000 in excess of 300,000
400,000	499,999	853 + 2.21 per 1,000 in excess of 400,000	853 + 2.21 per 1,000 in excess of 400,000
500,000	599,999	1,074 + 2.16 per 1,000 in excess of 500,000	1,074 + 2.16 per 1,000 in excess of 500,000
600,000	699,999	1,290 + 2.11 per 1,000 in excess of 600,000	1,290 + 2.11 per 1,000 in excess of 600,000
700,000	799,999	1,501 + 2.05 per 1,000 in excess of 700,000	1,501 + 2.05 per 1,000 in excess of 700,000
800,000	899,999	1,706 + 2.00 per 1,000 in excess of 800,000	1,706 + 2.00 per 1,000 in excess of 800,000
900,000	999,999	1,906 + 1.95 per 1,000 in excess of 900,000	1,906 + 1.95 per 1,000 in excess of 900,000
1,000,000	1,099,999	2,101 + 1.89 per 1,000 in excess of 1,000,000	2,101 + 1.89 per 1,000 in excess of 1,000,000
1,100,000	1,199,999	2,290 + 1.84 per 1,000 in excess of 1,100,000	2,290 + 1.84 per 1,000 in excess of 1,100,000
1,200,000	1,299,999	2,474 + 1.79 per 1,000 in excess of 1,200,000	2,474 + 1.79 per 1,000 in excess of 1,200,000
1,300,000	1,399,999	2,653 + 1.73 per 1,000 in excess of 1,300,000	2,653 + 1.73 per 1,000 in excess of 1,300,000
1,400,000	1,499,999	2,826 + 1.68 per 1,000 in excess of 1,400,000	2,826 + 1.68 per 1,000 in excess of 1,400,000
1,500,000	1,999,999	2,994 + 1.63 per 1,000 in excess of 1,500,000	2,994 + 1.63 per 1,000 in excess of 1,500,000
2,000,000	2,499,999	3,809 + 1.60 per 1,000 in excess of 2,000,000	3,809 + 1.60 per 1,000 in excess of 2,000,000
2,500,000	2,999,999	4,609 + 1.57 per 1,000 in excess of 2,500,000	4,609 + 1.57 per 1,000 in excess of 2,500,000
3,000,000	3,499,999	5,394 + 1.55 per 1,000 in excess of 3,000,000	5,394 + 1.55 per 1,000 in excess of 3,000,000
3,500,000	3,999,999	6,169 + 1.49 per 1,000 in excess of 3,500,000	6,169 + 1.49 per 1,000 in excess of 3,500,000
4,000,000	4,999,999	6,914 + 1.44 per 1,000 in excess of 4,000,000	6,914 + 1.44 per 1,000 in excess of 4,000,000
5,000,000	5,999,999	8,354 + 1.39 per 1,000 in excess of 5,000,000	8,354 + 1.39 per 1,000 in excess of 5,000,000
6,000,000	7,999,999	9,744 + 1.33 per 1,000 in excess of 6,000,000	9,744 + 1.33 per 1,000 in excess of 6,000,000
8,000,000	8,999,999	12,404 + 1.28 per 1,000 in excess of 8,000,000	12,404 + 1.28 per 1,000 in excess of 8,000,000
9,000,000	10,999,999	13,684 + 1.23 per 1,000 in excess of 9,000,000	13,684 + 1.23 per 1,000 in excess of 9,000,000
11,000,000	13,999,999	16,144 + 1.17 per 1,000 in excess of 11,000,000	16,144 + 1.17 per 1,000 in excess of 11,000,000
14,000,000	57,999,999	19,654 + 1.12 per 1,000 in excess of 14,000,000	19,654 + 1.12 per 1,000 in excess of 14,000,000
58,000,000	91,999,999	68,934 + 1.01 per 1,000 in excess of 58,000,000	68,934 + 1.01 per 1,000 in excess of 58,000,000
92,000,000	Over 92,000,000	103,274 + .80 per 1,000 in excess of 92,000,000	103,274 + .80 per 1,000 in excess of 92,000,000

**\*\*\*Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00\*\*\***

**Schedule “B” – If Gross Receipts are:**

		<b>Base Fee Due if Not Sole Proprietor</b>	<b>Base Fee Due if Sole Proprietor</b>
0	199,999	250	150
200,000	299,999	300 + 2.41 per 1,000 in excess of 200,000	300 + 2.41 per 1,000 in excess of 200,000
300,000	399,999	541 + 2.05 per 1,000 in excess of 300,000	541 + 2.05 per 1,000 in excess of 300,000
400,000	499,999	746 + 1.94 per 1,000 in excess of 400,000	746 + 1.94 per 1,000 in excess of 400,000
500,000	599,999	940 + 1.89 per 1,000 in excess of 500,000	940 + 1.89 per 1,000 in excess of 500,000
600,000	699,999	1,129 + 1.84 per 1,000 in excess of 600,000	1,129 + 1.84 per 1,000 in excess of 600,000
700,000	799,999	1,313 + 1.80 per 1,000 in excess of 700,000	1,313 + 1.80 per 1,000 in excess of 700,000
800,000	899,999	1,493 + 1.75 per 1,000 in excess of 800,000	1,493 + 1.75 per 1,000 in excess of 800,000
900,000	999,999	1,668 + 1.70 per 1,000 in excess of 900,000	1,668 + 1.70 per 1,000 in excess of 900,000
1,000,000	1,099,999	1,838 + 1.66 per 1,000 in excess of 1,000,000	1,838 + 1.66 per 1,000 in excess of 1,000,000
1,100,000	1,199,999	2,004 + 1.61 per 1,000 in excess of 1,100,000	2,004 + 1.61 per 1,000 in excess of 1,100,000
1,200,000	1,299,999	2,165 + 1.56 per 1,000 in excess of 1,200,000	2,165 + 1.56 per 1,000 in excess of 1,200,000
1,300,000	1,399,999	2,321 + 1.52 per 1,000 in excess of 1,300,000	2,321 + 1.52 per 1,000 in excess of 1,300,000
1,400,000	1,499,999	2,473 + 1.47 per 1,000 in excess of 1,400,000	2,473 + 1.47 per 1,000 in excess of 1,400,000
1,500,000	1,999,999	2,620 + 1.42 per 1,000 in excess of 1,500,000	2,620 + 1.42 per 1,000 in excess of 1,500,000
2,000,000	2,499,999	3,330+ 1.40 per 1,000 in excess of 2,000,000	3,330+ 1.40 per 1,000 in excess of 2,000,000
2,500,000	3,000,000	4,030 + 1.38 per 1,000 in excess of 2,500,000	4,030 + 1.38 per 1,000 in excess of 2,500,000
3,000,000	3,499,999	4,720 + 1.35 per 1,000 in excess of 3,000,000	4,720 + 1.35 per 1,000 in excess of 3,000,000
3,500,000	3,999,999	5,395 + 1.31 per 1,000 in excess of 3,500,000	5,395 + 1.31 per 1,000 in excess of 3,500,000
4,000,000	4,999,999	6,050 + 1.26 per 1,000 in excess of 4,000,000	6,050 + 1.26 per 1,000 in excess of 4,000,000
5,000,000	5,999,999	7,310 + 1.21 per 1,000 in excess of 5,000,000	7,310 + 1.21 per 1,000 in excess of 5,000,000
6,000,000	6,999,999	8,520 + 1.17 per 1,000 in excess of 6,000,000	8,520 + 1.17 per 1,000 in excess of 6,000,000
7,000,000	8,999,999	9,690 + 1.12 per 1,000 in excess of 7,000,000	9,690 + 1.12 per 1,000 in excess of 7,000,000
9,000,000	10,999,999	11,930 + 1.07 per 1,000 in excess of 9,000,000	11,930 + 1.07 per 1,000 in excess of 9,000,000
11,000,000	13,999,999	14,070 + 1.03 per 1,000 in excess of 11,000,000	14,070 + 1.03 per 1,000 in excess of 11,000,000
14,000,000	57,999,999	17,160 + .98 per 1,000 in excess of 14,000,000	17,160 + .98 per 1,000 in excess of 14,000,000
58,000,000	91,999,999	60,280 + .89 per 1,000 in excess of 58,000,000	60,280 + .89 per 1,000 in excess of 58,000,000
92,000,000	Over 92,000,000	90,540 + .70 per 1,000 in excess of 92,000,000	90,540 + .70 per 1,000 in excess of 92,000,000

**\*\*\*Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00\*\*\***

**Schedule “C” – If Gross Receipts are:**

		<b>Base Fee Due if Not Sole Proprietor</b>	<b>Base Fee Due if Sole Proprietor</b>
0	199,999	250	150
200,000	299,999	259 +2.05 per 1,000 in excess of 200,000	259 +2.05 per 1,000 in excess of 200,000
300,000	399,999	464 +1.76 per 1,000 in excess of 300,000	464 +1.76 per 1,000 in excess of 300,000
400,000	499,999	640 +1.66 per 1,000 in excess of 400,000	640 +1.66 per 1,000 in excess of 400,000
500,000	599,999	806 +1.62 per 1,000 in excess of 500,000	806 +1.62 per 1,000 in excess of 500,000
600,000	699,999	968 +1.58 per 1,000 in excess of 600,000	968 +1.58 per 1,000 in excess of 600,000
700,000	799,999	1,126 +1.54 per 1,000 in excess of 700,000	1,126 +1.54 per 1,000 in excess of 700,000
800,000	899,999	1,280 +1.50 per 1,000 in excess of 800,000	1,280 +1.50 per 1,000 in excess of 800,000
900,000	999,999	1,430 +1.46 per 1,000 in excess of 900,000	1,430 +1.46 per 1,000 in excess of 900,000
1,000,000	1,099,999	1,576 +1.42 per 1,000 in excess of 1,000,000	1,576 +1.42 per 1,000 in excess of 1,000,000
1,100,000	1,199,999	1,718 +1.38 per 1,000 in excess of 1,100,000	1,718 +1.38 per 1,000 in excess of 1,100,000
1,200,000	1,299,999	1,856 +1.34 per 1,000 in excess of 1,200,000	1,856 +1.34 per 1,000 in excess of 1,200,000
1,300,000	1,399,999	1,990 +1.30 per 1,000 in excess of 1,300,000	1,990 +1.30 per 1,000 in excess of 1,300,000
1,400,000	1,499,999	2,120 +1.26 per 1,000 in excess of 1,400,000	2,120 +1.26 per 1,000 in excess of 1,400,000
1,500,000	1,999,999	2,246 +1.22 per 1,000 in excess of 1,500,000	2,246 +1.22 per 1,000 in excess of 1,500,000
2,000,000	2,499,999	2,856 +1.20 per 1,000 in excess of 2,000,000	2,856 +1.20 per 1,000 in excess of 2,000,000
2,500,000	2,999,999	3,456+1.18 per 1,000 in excess of 2,500,000	3,456+1.18 per 1,000 in excess of 2,500,000
3,000,000	3,499,999	4,046 +1.16 per 1,000 in excess of 3,000,000	4,046 +1.16 per 1,000 in excess of 3,000,000
3,500,000	3,999,999	4,626 +1.12 per 1,000 in excess of 3,500,000	4,626 +1.12 per 1,000 in excess of 3,500,000
4,000,000	4,999,999	5,186 +1.08 per 1,000 in excess of 4,000,000	5,186 +1.08 per 1,000 in excess of 4,000,000
5,000,000	5,999,999	6,266 +1.04 per 1,000 in excess of 5,000,000	6,266 +1.04 per 1,000 in excess of 5,000,000
6,000,000	7,999,999	7,306 +1.00 per 1,000 in excess of 6,000,000	7,306 +1.00 per 1,000 in excess of 6,000,000
8,000,000	8,999,999	9,306 + .96 per 1,000 in excess of 8,000,000	9,306 + .96 per 1,000 in excess of 8,000,000
9,000,000	10,999,999	10,266 + .92 per 1,000 in excess of 9,000,000	10,266 + .92 per 1,000 in excess of 9,000,000
11,000,000	13,999,999	12,106 + .88 per 1,000 in excess of 11,000,000	12,106 + .88 per 1,000 in excess of 11,000,000
14,000,000	57,999,999	14,746 + .84 per 1,000 in excess of 14,000,000	14,746 + .84 per 1,000 in excess of 14,000,000
58,000,000	91,999,999	51,706 + .76 per 1,000 in excess of 58,000,000	51,706 + .76 per 1,000 in excess of 58,000,000
92,000,000	Over 92,000,000	77,546 + .60 per 1,000 in excess of 92,000,000	77,546 + .60 per 1,000 in excess of 92,000,000

**\*\*\*Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00\*\*\***

**Schedule “D” – If Gross Receipts are:**

		<b>Base Fee Due if Not Sole Proprietor</b>	<b>Base Fee Due if Sole Proprietor</b>
0	199,999	250	150
200,000	299,999	211 +1.72 per 1,000 in excess of 200,000	211 +1.72 per 1,000 in excess of 200,000
300,000	399,999	383 +1.47 per 1,000 in excess of 300,000	383 +1.47 per 1,000 in excess of 300,000
400,000	499,999	530 +1.38 per 1,000 in excess of 400,000	530 +1.38 per 1,000 in excess of 400,000
500,000	599,999	668 +1.35 per 1,000 in excess of 500,000	668 +1.35 per 1,000 in excess of 500,000
600,000	699,999	803 +1.32 per 1,000 in excess of 600,000	803 +1.32 per 1,000 in excess of 600,000
700,000	799,999	935 +1.28 per 1,000 in excess of 700,000	935 +1.28 per 1,000 in excess of 700,000
800,000	899,999	1,063 +1.25 per 1,000 in excess of 800,000	1,063 +1.25 per 1,000 in excess of 800,000
900,000	999,999	1,188 +1.22 per 1,000 in excess of 900,000	1,188 +1.22 per 1,000 in excess of 900,000
1,000,000	1,099,999	1,310 +1.18 per 1,000 in excess of 1,000,000	1,310 +1.18 per 1,000 in excess of 1,000,000
1,100,000	1,199,999	1,428 +1.15 per 1,000 in excess of 1,100,000	1,428 +1.15 per 1,000 in excess of 1,100,000
1,200,000	1,299,999	1,543 +1.12 per 1,000 in excess of 1,200,000	1,543 +1.12 per 1,000 in excess of 1,200,000
1,300,000	1,399,999	1,655 +1.08 per 1,000 in excess of 1,300,000	1,655 +1.08 per 1,000 in excess of 1,300,000
1,400,000	1,499,999	1,763 +1.05 per 1,000 in excess of 1,400,000	1,763 +1.05 per 1,000 in excess of 1,400,000
1,500,000	1,599,999	1,868 +1.02 per 1,000 in excess of 1,500,000	1,868 +1.02 per 1,000 in excess of 1,500,000
2,000,000	2,499,999	1,970 +1.00 per 1,000 in excess of 2,000,000	1,970 +1.00 per 1,000 in excess of 2,000,000
2,500,000	2,999,999	2,470 + .98 per 1,000 in excess of 2,500,000	2,470 + .98 per 1,000 in excess of 2,500,000
3,000,000	3,499,999	2,960 + .97 per 1,000 in excess of 3,000,000	2,960 + .97 per 1,000 in excess of 3,000,000
3,500,000	3,999,999	3,445 + .93 per 1,000 in excess of 3,500,000	3,445 + .93 per 1,000 in excess of 3,500,000
4,000,000	4,999,999	3,910 + .90 per 1,000 in excess of 4,000,000	3,910 + .90 per 1,000 in excess of 4,000,000
5,000,000	5,999,999	4,810 + .87 per 1,000 in excess of 5,000,000	4,810 + .87 per 1,000 in excess of 5,000,000
6,000,000	7,999,999	5,680 + .83 per 1,000 in excess of 6,000,000	5,680 + .83 per 1,000 in excess of 6,000,000
8,000,000	8,999,999	7,340 + .80 per 1,000 in excess of 8,000,000	7,340 + .80 per 1,000 in excess of 8,000,000
9,000,000	10,999,999	8,140 + .77 per 1,000 in excess of 9,000,000	8,140 + .77 per 1,000 in excess of 9,000,000
11,000,000	13,999,999	9,680 + .73 per 1,000 in excess of 11,000,000	9,680 + .73 per 1,000 in excess of 11,000,000
14,000,000	57,999,999	11,870 + .70 per 1,000 in excess of 14,000,000	11,870 + .70 per 1,000 in excess of 14,000,000
58,000,000	91,999,999	42,670 + .63 per 1,000 in excess of 58,000,000	42,670 + .63 per 1,000 in excess of 58,000,000
92,000,000	Over 92,000,000	64,090 + .50 per 1,000 in excess of 92,000,000	64,090 + .50 per 1,000 in excess of 92,000,000



\*\*\*Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00\*\*\*

**Schedule “E” – If Gross Receipts are:**

		<b>Base Fee Due if Not Sole Proprietor</b>	<b>Base Fee Due if Sole Proprietor</b>
0	199,999	250	150
200,000	299,999	170 +1.33 per 1,000 in excess of 200000	170 +1.33 per 1,000 in excess of 200000
300,000	399,999	303 +1.17 per 1,000 in excess of 300000	303 +1.17 per 1,000 in excess of 300000
400,000	499,999	420 +1.11 per 1,000 in excess of 400000	420 +1.11 per 1,000 in excess of 400000
500,000	599,999	531 +1.08 per 1,000 in excess of 500000	531 +1.08 per 1,000 in excess of 500000
600,000	699,999	639 +1.05 per 1,000 in excess of 600000	639 +1.05 per 1,000 in excess of 600000
700,000	799,999	744 +1.03 per 1,000 in excess of 700000	744 +1.03 per 1,000 in excess of 700000
800,000	899,999	847 +1.00 per 1,000 in excess of 800000	847 +1.00 per 1,000 in excess of 800000
900,000	999,999	947 + .97 per 1,000 in excess of 900000	947 + .97 per 1,000 in excess of 900000
1,000,000	1,099,999	1,044 + .95 per 1,000 in excess of 1000000	1,044 + .95 per 1,000 in excess of 1000000
1,100,000	1,199,999	1,139 + .92 per 1,000 in excess of 1100000	1,139 + .92 per 1,000 in excess of 1100000
1,200,000	1,299,999	1,231 + .89 per 1,000 in excess of 1200000	1,231 + .89 per 1,000 in excess of 1200000
1,300,000	1,399,999	1,320 + .87 per 1,000 in excess of 1300000	1,320 + .87 per 1,000 in excess of 1300000
1,400,000	1,499,999	1,407 + .84 per 1,000 in excess of 1400000	1,407 + .84 per 1,000 in excess of 1400000
1,500,000	1,999,999	1,491 + .81 per 1,000 in excess of 1500000	1,491 + .81 per 1,000 in excess of 1500000
2,000,000	2,499,999	1,896 + .80 per 1,000 in excess of 2000000	1,896 + .80 per 1,000 in excess of 2000000
2,500,000	2,999,999	2,296 + .79 per 1,000 in excess of 2500000	2,296 + .79 per 1,000 in excess of 2500000
3,000,000	3,499,999	2,691 + .77 per 1,000 in excess of 3000000	2,691 + .77 per 1,000 in excess of 3000000
3,500,000	3,999,999	3,076 + .75 per 1,000 in excess of 3500000	3,076 + .75 per 1,000 in excess of 3500000
4,000,000	4,999,999	3,451 + .72 per 1,000 in excess of 4000000	3,451 + .72 per 1,000 in excess of 4000000
5,000,000	5,999,999	4,171 + .69 per 1,000 in excess of 5000000	4,171 + .69 per 1,000 in excess of 5000000
6,000,000	7,999,999	4,861 + .67 per 1,000 in excess of 6000000	4,861 + .67 per 1,000 in excess of 6000000
8,000,000	8,999,999	6,201 + .64 per 1,000 in excess of 8000000	6,201 + .64 per 1,000 in excess of 8000000
9,000,000	10,999,999	6,841 + .61 per 1,000 in excess of 9000000	6,841 + .61 per 1,000 in excess of 9000000
11,000,000	13,999,999	8,061 + .59 per 1,000 in excess of 11000000	8,061 + .59 per 1,000 in excess of 11000000
14,000,000	57,999,999	9,831 + .56 per 1,000 in excess of 14000000	9,831 + .56 per 1,000 in excess of 14000000
58,000,000	91,999,999	34,471 + .51 per 1,000 in excess of 58000000	34,471 + .51 per 1,000 in excess of 58000000
92,000,000	Over 92MM	51,811 + .40 per 1,000 in excess of 92000000	51,811 + .40 per 1,000 in excess of 92000000

**\*\*\*Note Certain License Types are Subject to a Maximum Licensee Fee of \$2,500.00\*\*\***

## **Schedule “F” – If Gross Receipts are:**

		<b>Base Fee Due if Not Sole Proprietor</b>	<b>Base Fee Due if Sole Proprietor</b>
0	199,999	250	150
200,000	299,999	129 + 1.03 per 1,000 in excess of 200,000	129 + 1.03 per 1,000 in excess of 200,000
300,000	399,999	232 + .88 per 1,000 in excess of 300,000	232 + .88 per 1,000 in excess of 300,000
400,000	499,999	320 + .83 per 1,000 in excess of 400,000	320 + .83 per 1,000 in excess of 400,000
500,000	599,999	403 + .81 per 1,000 in excess of 500,000	403 + .81 per 1,000 in excess of 500,000
600,000	699,999	484 + .79 per 1,000 in excess of 600,000	484 + .79 per 1,000 in excess of 600,000
700,000	799,999	563 + .77 per 1,000 in excess of 700,000	563 + .77 per 1,000 in excess of 700,000
800,000	899,999	640 + .75 per 1,000 in excess of 800,000	640 + .75 per 1,000 in excess of 800,000
900,000	999,999	715 + .73 per 1,000 in excess of 900,000	715 + .73 per 1,000 in excess of 900,000
1,000,000	1,099,999	788 + .71 per 1,000 in excess of 1,000,000	788 + .71 per 1,000 in excess of 1,000,000
1,100,000	1,199,999	859 + .69 per 1,000 in excess of 1,100,000	859 + .69 per 1,000 in excess of 1,100,000
1,200,000	1,299,999	928 + .67 per 1,000 in excess of 1,200,000	928 + .67 per 1,000 in excess of 1,200,000
1,300,000	1,399,999	995 + .65 per 1,000 in excess of 1,300,000	995 + .65 per 1,000 in excess of 1,300,000
1,400,000	1,499,999	1,060 + .63 per 1,000 in excess of 1,400,000	1,060 + .63 per 1,000 in excess of 1,400,000
1,500,000	1,999,999	1,123 + .61 per 1,000 in excess of 1,500,000	1,123 + .61 per 1,000 in excess of 1,500,000
2,000,000	2,499,999	1,428 + .60 per 1,000 in excess of 2,000,000	1,428 + .60 per 1,000 in excess of 2,000,000
2,500,000	2,999,999	1,728 + .59 per 1,000 in excess of 2,500,000	1,728 + .59 per 1,000 in excess of 2,500,000
3,000,000	3,499,999	2,023 + .58 per 1,000 in excess of 3,000,000	2,023 + .58 per 1,000 in excess of 3,000,000
3,500,000	3,999,999	2,313 + .56 per 1,000 in excess of 3,500,000	2,313 + .56 per 1,000 in excess of 3,500,000
4,000,000	4,999,999	2,593 + .54 per 1,000 in excess of 4,000,000	2,593 + .54 per 1,000 in excess of 4,000,000
5,000,000	5,999,999	3,133 + .52 per 1,000 in excess of 5,000,000	3,133 + .52 per 1,000 in excess of 5,000,000
6,000,000	6,999,999	3,653 + .50 per 1,000 in excess of 6,000,000	3,653 + .50 per 1,000 in excess of 6,000,000
7,000,000	7,999,999	4,153 + .48 per 1,000 in excess of 7,000,000	4,153 + .48 per 1,000 in excess of 7,000,000
8,000,000	9,999,999	4,633 + .46 per 1,000 in excess of 8,000,000	4,633 + .46 per 1,000 in excess of 8,000,000
10,000,000	13,999,999	5,553 + .44 per 1,000 in excess of 10,000,000	5,553 + .44 per 1,000 in excess of 10,000,000
14,000,000	57,999,999	7,313 + .42 per 1,000 in excess of 14,000,000	7,313 + .42 per 1,000 in excess of 14,000,000
58,000,000	91,999,999	25,793 + .38 per 1,000 in excess of 58,000,000	25,793 + .38 per 1,000 in excess of 58,000,000
92,000,000	Over 92,000,000	38,713 + .30 per 1,000 in excess of 92,000,000	38,713 + .30 per 1,000 in excess of 92,000,000

## **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)	312121.00	75.00	
050 (Beer Off Premise Only)	312122.00	50.00	
060 (Table Wine On/Off Premise)	312131.00	75.00	
070 (Table Wine Off Premise Only)	312131.01	75.00	
010 (Lounge Retail Liquor Class I)	312121.00	75.00	All three codes are part of the package plus the business license code
	312141.00	650.00	
	312131.00	75.00	
011 (Package Store Liquor Class II)	312122.00	75.00	All three codes are part of the package plus the business license code
	312141.01	650.00	
	312131.01	75.00	
020 (Restaurant Retail Liquor)	312121.00	75.00	All three codes are part of the package plus the business license code
	312141.02	650.00	
	312131.00	75.00	
032 (Club Liquor Class II)	312121.00	75.00	All three codes are part of the package plus the business license code
	312141.03	650.00	
	312131.00	75.00	
110 (Wholesale Table Wine & Beer)	31212.00	375.00	
110 (Wholesale Table Wine)	31212.01	275.00	
110 (Wholesale Table Beer)	31212.03	275.00	

## **Schedule "I"-Peddlers**

Daily Rate	issued for single day sales activity	\$ 25.00
Weekly Rate	issued for week long sales activity	\$ 75.00
Monthly Rate	issued for month long sales activity	\$ 125.00
Yearly Rate	issued for annual sales activity	\$ 250.00

## **Schedule "J" - Taxi Cabs & Limousines**

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

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

## **Schedule "K" - Telephones & Telecommunications**

Refer to Code of Alabama 11-51-128 for rate schedule

## **Schedule "L" -Specialty Events Licenses**

Daily Rate	issued for single day sales activity	\$ 100.00
Weekly Rate	issued for week long sales activity	\$ 250.00

## **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 license fee for each machine and the cost of said fee shall be according to the following table:

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

## **Schedule “O” - Billiard and/or Pool Tables**

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

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

## **Schedule “P” - Amusement Devices**

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

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

## **Schedule “Q” - Buses, Trucks & Other Equipment**

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

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

## **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 "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).