



**Town of Crossville (1601)
Business License
Fee Schedule**
including General Information/FAQs



Thank you for doing business in the Town of Crossville

All businesses operating in the city limits or police jurisdiction of the Town of Crossville must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Avenu does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts. Definition of

AL Code § 11-51-90.1 (2016)

(6) GROSS RECEIPTS. A measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

a. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer, and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local, or federal, including utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state, or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

b. A different basis for calculating the business license may be used by a municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2.

c. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within a municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by a municipality.

d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all 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 working 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 of 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 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 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, safety, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a 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 so to do.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: www.avenuinsights.com

Email: businesslicensesupport@avenuinsights.com

Phone: 800.556.7274

Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541191	Gross	Abstractor	C
541221	Gross	Accountant/CPAs, Tax Preparer, Bookkeeping and Payroll Services – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	C
926000	Gross	Administration of Economic programs	G
924000	Gross	Administration of Environmental Quality Programs	G
925000	Gross	Administration of housing, urban, comm..	G
923000	Gross	Administration of human resource programs	G
561000	Gross	Administrative services – answering, employment, office, sec., travel	G
541810	Gross	Advertising Agencies	G
524298	Flat	Agent Office – administration of third parties, pension funds, annuities, etc	150.00
115000	Flat	Agriculture support – cotton gins, farm mgt, post-harvest activities	100.00
811198	Flat	All other automotive repair and maintenance	125.00
446199	Gross	All Other Health and Personal Care Stores	G
442299	Gross	All Other Home Furnishing Stores	G
485999		All Other Passenger and Ground Transportation	
511199	Gross	All Other Publishers- book, periodical, databases, software	G
621910	Gross	Ambulance – ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	G
713120	Units	Amusement Arcades- Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the Town of Crossville shall seek prior approval from the Town Council. This fee shall be considered for the general operating license, additional license fees are levied for each machine. (Pool tables- See Category 910200)	G + \$35 each mach.
112000	Gross	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	G
315000	Gross	Apparel manufacturing – women, men, children, hosiery, lingerie, outerwear accessories	E
335000	Gross	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	E
811412	Flat	Appliance Repair and Maintenance	125.00
541310	Gross	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	C
541110	Gross	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	C
453993	Units	Auction Houses (general merchandise)	per week 75.00 per day 35.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
			per year 150.00
561623	Gross	Automobile Locksmiths Does <u>Not</u> require certification.	G
811121	Flat	Automotive body, paint, and interior repair and maintenance	125.00
811122	Flat	Automotive glass replacement shops	125.00
811191	Flat	Automotive oil change and lubrication shops	125.00
441300	Gross	Automotive Parts, Accessories, and Tire Stores	G
812990	Flat	Bail Bonding Services	200.00
522111	Flat	Bank Branch or ATM – not main office of bank	10.00
522110	Flat	Bank Main Office – not branch location or ATM	125.00
812111	Units	Barber Shops Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	first chair 75.00 Each addl 25.00
812112	Units	Beauty Shops Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	first chair 75.00 Each addl 25.00 (includes nail or pedicure chairs)
721191	Flat	Bed and Breakfast Inns and Services	200.00
312000	Gross	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice,	E
451200	Gross	Books, Periodicals, Music, Pre-recorded tapes, cd's, & record stores	G
713950	Units	Bowling Centers	First Alley 75.00 Each Addl 15.00
541350	Gross	Building / Home Inspection Services	C
515210	Gross	Cable and Other Subscription Programming -cable & satellite providers	G
221122.01	Gross	Cable TV Franchise Fee Per Agreement	3%
443130	Gross	Camera and Photographic Supply Store	G
811192	Flat	Car Wash, Detailing, etc.	125.00
713990	Gross	Carpet/Putt Putt Golf	G
910300	Units	Category for number of – amusement devices and/or games-	Ea. Machine 35.00
920000	Gross	Category for number of – employees as a basis for calculating license	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
910200	Units	Category for number of – pool tables- Per Table	First Table \$250.00 each addl \$100.00
930000		Category for number of – square feet used for calculating license amount	S
910100	Units	Category for number of – vending machines for all types vending-	Ea. Mach 25.00
722320	Gross	Caterers Must Provide Board Certification: Department of Health Permit	G
812220	Flat	Cemetaries and Crematories	200.00
485510	Flat	Charter Bus	125.00
522390	Flat	Check Cashing – companies and activities related to credit and mediation,	150.00
325000	Gross	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	E
624110	Flat	Child and Youth Services Must Provide Board Certification: Department of Human Resources	100.00
624410	Unit	Child care (Daycare)- Anyone keeping unrelated children (1) must be permitted by the Alabama Department of Human Resources according to state law under the Child Care Act of 1971, amended 1988, Section 38-7, (2) must be licensed by the State of Alabama. Facilities must be inspected by the Town of Crossville for compliance with applicable building, fire and life safety codes, and the site location must be approved by the Planning Commission of the Town of Crossville for proper zoning: Must Provide Board Certification: Department of Human Resources	1-6 children \$75.00 7-12 children \$125.00 13-18 children \$175.00 19-24children \$225.00 25 or more \$275.00
541623	Gross	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	C
711190	Unit	Circuses, Carnivals, Street Fairs-150.00 per day 300.00 maximum	150.00 / 300.00
448100	Gross	Clothing & accessories – men, women, children, infant	G
812310	Gross	Coin Operated Laundries and Drycleaners	G
541922	Flat	Commercial Photography	150.00
624210	Gross	Community Food Services	G
334000	Gross	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	E
443120	Gross	Computer and Software Store	G
541511	Gross	Computer Programmer – individual and/or professional firm license	G
811211	Flat	Consumer Electronic Repair and Maintenance	125.00
238910	Gross	Contractors – excavation, demolition, blasting and site development	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
236000	Flat	Contractors – General Contractor: Each person, firm or corporation which, for a fixed price, commission, fee or wage, undertakes to construct or superintend or engage in the construction, alteration, maintenance, repair, rehabilitation, remediation, reclamation, or demolition of any building, highway, sewer, structure, site work Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	150.00
237310	Flat	Contractors – heavy construction, highway, bridge, street Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	175.00
238990	Gross	Contractors – non-general & non-heavy, sign installer, house moving, mobile home set-up, swimming pool installation, billboard erection, crane, etc. (ALL OTHER)	A
238221	Flat	Contractors – plumbing and gas fitters Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	150.00
237290	Gross	Contractors – specialty trade – building equipment & mechanical install	A
238350	Gross	Contractors – specialty trade – carpentry contractors	A
238110	Gross	Contractors – specialty trade – concrete contractors	A
238310	Gross	Contractors – specialty trade – drywall, acoustical & insulation	A
238210	Gross	Contractors – specialty trade – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	A
238150	Gross	Contractors – specialty trade – glass and glazing contractor	A
238220	Flat	Contractors – specialty trade – heating, ventilation & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	150.00
238140	Gross	Contractors – specialty trade – masonry and stone contractors	A
238320	Gross	Contractors – specialty trade – painting and wall covering	A
238160	Gross	Contractors – specialty trade – roofing, siding & sheet metal	A
238120	Gross	Contractors – specialty trade – structural steel erection	A
238340	Gross	Contractors – specialty trade – tile, marble, terrazzo & mosaic	A
238170	Gross	Contractors- specialty trade- siding & sheet metal	A
237110	Flat	Contractors- Water and Sewer Line and related structures construction	150.00
236115	Flat	Contractors-residential home builders- Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board 150.00	150.00
238330	Gross	Contractors-specialty trade – floor coverings/all types	A
445120	Gross	Convenience Stores	G

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
446120	Gross	Cosmetics, beauty supplies, and perfume stores	G
492000	Flat	Couriers – couriers and local messengers, services, local delivery services	100.00
561492	Gross	Court Reporter / Stenographer	G
711120	Gross	Dance Companies	G
713992	Flat	Dance Halls	200.00
611610	Gross	Dance Studios	G
999999	Gross	Delivery Inside City Limits	V
999999.01	Gross	Delivery Outside City Limits	V
541622	Gross	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	C
561611	Flat	Detective Agency, investigative service, patrol, security or guard service: Each person, firm or corp. engaged in the businesses or trades of the type listed in this category shall be approved by the Chief of Police of the Town of Crossville prior to obtaining a business license.	125.00
812191	Gross	Diet Centers	G
541860	Gross	Direct Mail Advertising	G
454390	Gross	Direct Selling, Mail Order	G
541850	Gross	Display Advertising	G
541340	Gross	Drafting Services	C
512132	Flat	Drive in Motion Picture Theatre	150.00
713991	Gross	Driving, Practice Range	G
812320	Gross	DryCleaning and Laundry Services (Except Coin Operated)	G
611000	Gross	Educational services – technical, computer, sports, services, business	G
444190	Gross	Electrical and Plumbing Supply	G
812198	Gross	Electrolysis	G
443110	Gross	Electronic & appliance store – household, radio, television	G
624230	Gross	Emergency and Other Relief Services	G
541330	Gross	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	C
561710	Gross	Exterminating services – exterminating company, pest control Must Provide Board Certification: Department of Agriculture and Industries	G

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
111000	Gross	Farming and Crop Production – agriculture, crop production, nursery, Fruit, growers	G
453997	Gross	Fireworks	G
114000	Gross	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	G
713940	Flat	Fitness Centers, Health Spas, Skating Rink, Gymnasium	150.00
453000		Flea Markets/ Trade Day	Base Fee 50.00 Per Vendor 5.00
442210	Gross	Floor Covering Stores	G
453100	Gross	Florist, Gift, Novelty, Pet, Art, Tobacco (cigarette, cigar sales)	G
453996	Gross	Flower shops, artificial or dried (decoration flowers)	G
311000	Gross	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing,	E
113000	Gross	Forestry – logging, forestry, timber track operations, timber mgt	G
454391	Units	Fruit/Vegetable (temporary location)-selling retail on streets	per day 15.00
454392	Flat	Fruit/Vegetable Dealers (if not raised by seller) selling to merchants	50.00
445230	Gross	Fruit/Vegetable Market (permanent location)	G
525000	Flat	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	150.00
812210	Flat	Funeral Homes and Funeral Services	250.00
337000	Gross	Furniture manufacturing – cabinets, office, household, beds, kitchen	E
484210	Flat	Furniture Moving, Trucking Used Household and or Office Goods Moving	125.00
442110	Gross	Furniture Stores	G
447190	Unit	Gasoline Retail - selling gasoline with or without convenience stores	1ST PUMP 50.00 EACH ADDL 25.00
422200	Gross	Gasoline, Butane, Propane, Petroleum Distributor	G
811111	Flat	General Automotive Repair	125.00
484110	Flat	General Freight Trucking LOCAL	150.00
484121	Flat	General Freight Trucking LONG DISTANCE	150.00
452000	Gross	General merchandise stores – department, warehouse clubs, superstores	G

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
493110		General Warehousing and Storage- distribution, household, refrigeration, special (This does not include mini-warehouses & self-storage units #531130)	S
713994	Gross	Go-cart, racetracks	G
713910	Gross	Golf courses and Country Clubs	G
444130	Gross	Hardware Store	G
621491	Gross	HMO – medical centers, clinics and services	G
811411	Flat	Home and Garden Equipment Repair and Maintenance	125.00
444110	Gross	Home Centers (Building Material, Supplies, Paint, and Wallpaper)	G
621610	Gross	Home Healthcare Services -skilled nursing and personal care in home	G
623312	Gross	Homes for the Elderly -care for elderly and continuing care facilities	E
622110	Gross	Hospitals – surgical, substance abuse, psychiatric, general care, special	E
721110	Flat	Hotels, Motels and Similar Facilities	250.00
812332	Gross	Industrial Launderers-uniform rental	G
519000	Gross	Information services and data processing – providing, storing, processing, access to information	G
524210	Gross	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11-51-120/123
524114	Gross	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
541410	Flat	Interior Decorators and Designers, and Color Consultants	125.00
561720	Gross	Janitorial firm – janitorial cleaning services – individual or firm	\$0-\$10,000 50.00 \$10,000 & up G
448300	Gross	Jewelry, Luggage, or Leather Store	G
423930	Flat	Junk Yards, Junk Dealers, Car Crushing Yards, Scrap Metal Dealers and Auto Salvage Yards	125.00
812910	Flat	Kennel - Pet Care (except veterinary) services	125.00
562212	Gross	Landfills, Garbage Dumps, Sludge Disposal, Trash Disposal	G
561730	Gross	Landscaping Services Must Provide Board Certification: Landscape Architects Board	C
444200	Gross	Lawn & Garden Equip., Supplies, Outdoor Power Equipment	G
561731	Gross	Lawn Maintenance- Mowing, Trimming, Fertilization, etc. in the routine maintenance of lawns or yards if the gross annual receipts from such occupation exceeds \$10,000-G Does not exceed \$10,000-50.00	

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
316000	Gross	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	E
531120	Unit	Lessors of Non-Residential Buildings (except mini warehouses)	100.00 Per Rental Unit
531190	Gross	Lessors of Other Real Estate Property	G
531110	Unit	Lessors of Residential Buildings and Dwellings -houses, apartments, duplex, mobile home, buildings. All lease/rental buildings/dwellings must comply with all applicable Building and Housing codes required by The Town of Crossville. Failure to comply will result in the revocation of license.	50.00 Per Rental Unit
485320	Units	Limosine Service	First 100.00 Each Addl 25.00
812331	Gross	Linen Supply	G
561622	Flat	Locksmiths -Any person firm or corp. engaged in the business of installing, Removing, or replacing integral locks, setting or resetting tumblers for combination locks in residential or commercial -Must be certified by The Alabama Electronic Security Board.	125.00
332000	Gross	Machine Shop – cutlery, structural, ornamental	G
333000	Gross	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	E
551000	Gross	Management companies – offices, enterprises, regional, corporate	G
424000	Gross	Merchant Wholesalers, Non-Durable Goods	G
339000	Gross	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry sporting goods, toys, signs, all other.	E
722330	Gross	Mobile Food Services	G
453930	Gross	Mobile Home Dealers	G
453998	Gross	Monument Dealers/Cemetery (Burial Marker, headstones, vaults)	G
512131	Flat	Motion Picture Theatres (Except Drive Ins)	150.00
441220	Gross	Motorcycle, Boat, and Other Motor Vehicles Dealers	G
712000	Gross	Museums – museums and historical sites, zoos, botanical gardens, parks	G
812113	Gross	Nail Salon	G
928000	Gross	National Security and International Affairs	G
441110	Gross	New Car Dealers -dealerships and lots	G
451212	Gross	News Dealers and Newsstands	G
511110	Gross	Newspaper Publishers	G
327000	Gross	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
444220	Gross	Nursery, Garden Center, and Farm Supply, Feed Stores	G
623110	Gross	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	E
446130	Gross	Oculists, Lens Grinder, Eye Glass Shop	G
453210	Gross	Office Supply, and Stationary Stores	G
621111	Gross	Offices of Physicians- individual and/ or firm-private or clinics, centers Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	G
541624	Gross	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	C
541519	Gross	Other Computer Related Services-Installers	G
314000	Gross	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	E
621340	Gross	Outpatient Care Centers – all other types of services	G
322000	Gross	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	E
522298	Flat	Pawn Shop – whether title pawn or merchandise	125.00
454000	Units	Peddlers License / Local Peddler	I
711000	Unit	Performing Arts, Spectator Sports & Special Events – musical, teams, tracks, promoters, agents, boxing events, beauty pageants, non school sports events, rodeos	150.00 1 st Day 75.00 each additional
812992	Gross	Personal Services Pay-Telephone Equipment Concession Operators	G
812991	Flat	Personal Services-fortune telling, psychic, astrology and palm reading -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 rate becomes the minimum thereafter.	1000.00
812993	Gross	Personal Services-House Sitting Services	G
812994	Gross	Personal Services-Personal Fitness Trainer	G
812995	Gross	Personal Services-Wedding Chapels (except churches)	G
812996	Gross	Personal Services-Wedding Planning Services	G
324000	Gross	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	E
446110	Gross	Pharmacy and Drug Store Must Provide Board Certification: Pharmacy Board	G
812921	Gross	Photofinishing Laboratories (except One-Hour)	G
541921	Gross	Photographer – studios, portrait, services	G
541621	Gross	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
326000	Gross	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	E
331000	Gross	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	E
323000	Gross	Printing – screen, quick, digital, books, lithographic, handbills, comm.	E
541990	Gross	Professional Services Not Elsewhere Classified – scientific, technical	C
515112	Gross	Radio Station A.\$0- \$200,000 \$100.00 B. \$200,000 to \$500,000 \$150.00 C.Exceeds \$500,000 \$225.00	
531210	Gross	Real Estate – offices, agents, brokers, management, appraisers within the town limits of Crossville	G
441210	Gross	Recreational Vehicle Dealers (RV Sales)	G
531130		Rental and leasing – Mini warehouses and self-storage units	S
532210	Gross	Rental and leasing – movie and video rental	G
532220	Gross	Rental and leasing services- Formal Wear and Costume Rental	G
532310	Gross	Rental and leasing services- General Rental Centers	G
532420	Gross	Rental and leasing services- Office Machinery and Equip. Rental	G
532490	Gross	Rental and leasing services- Other Commercial & Ind. Machinery and Equip. Rental and Leasing	G
532112	Gross	Rental and leasing services- Passenger Car Leasing	G
532120	Gross	Rental and leasing services -Truck, Utility Trailer, and RV	G
561491	Flat	Repossession Services- automobiles, boats, furniture, appliances, etc.	150.00
623220	Gross	Residential Mental Health and Substance Abuse Facilities	E
722212	Gross	Restaurant - full service restaurant facility- Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the City, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the city, or outside the city.	R

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722211	Gross	Restaurant – limited facility or service, drive in, fast food, pizzerias, Carry out, sandwich shops Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the City, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the city, or outside the city.	R
713993	Gross	Riding Clubs, recreational	G
711310	Gross	Rodeo with facilities	G
721310	Gross	Rooming Houses and Boarding Houses	G
721211	Units	RV Parks, and Travel Parks (must comply with requirements of the Zoning Ordinance of Crossville)	0-2 spaces 100.00 Each addl 20.00
522121	Flat	S&L Branch or ATM – not main office of S&L	10.00
522120	Flat	Savings and Loans – not branch location or ATM	125.00
523110	Flat	Securities, commodity – brokerage, portfolio, investment, other financial services Must Provide Board Certification: Alabama Securities Commission	150.00
562991	Gross	Septic Tank Pumping, Cleaning Services, Installation, Portable Toilets- Must Provide Board Certification: Alabama Onsite Waterwaste Board	G
624120	Gross	Services for the Elderly and Persons with Disabilities	G
451130	Gross	Sewing, Needlework, and Piece Good Store	G
448210	Gross	Shoe Store	G
722213	Gross	Snack and Non-Alcoholic Beverage Bars (lunch stands) Must Provide Board Certification: Department of Health Permit	G
512240	Flat	Sound Studio Recording Studio	100.00
927000	Gross	Space, research, and technology	G
445200	Gross	Specialty Food Store-Meat, Fish, Seafood	G
451110	Gross	Sporting goods, hobbies, toy, fish, gun, games, musical int.	G
445110	Gross	Supermarkets and other grocery (except convenience) stores	G
541370	Gross	Surveyor & Mapping – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	C
453995	Gross	Swimming Pool Supplies and Hot Tub	G

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812197	Units	Tanning Beds/Salon	First Bed 30.00 Each Addl 20.00
812199	Flat	Tattoo and Body Piercing	200.00
561440	Gross	Tax collection services on a contract or fee basis	G
485310	Units	Taxi Service	First 100.00 Each Addl 25.00
532491	Flat	Telecommunication Towers -Any person firm or corp. that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed.	500.00
517212		Telecommunications – cellular and other wireless	T
517310		Telecommunications – resellers of service(phone cards, etc.)	T
517110		Telecommunications – telephone local per 11-51-128	T
517111		Telecommunications – telephone long distance per 11-51-128	T
517211		Telecommunications- Paging	T
515120	Gross	Television Broadcasting A.\$0- \$200,000 \$100.00 B. \$200,000 to \$500,000 \$150.00 C.Exceeds \$500,000 \$225.00	
313000	Gross	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
453101	Flat	Tobacco (cigarettes, cigars, etc. sold in retail stores)	25.00
541930	Flat	Translation and Interpretation Services	100.00
336000	Gross	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	E
561510	Gross	Travel Agencies- travel, tour accommodation services	G
453994	Gross	Trophy (including awards and plaques) shops	G
484000	Unit	Truck transportation – local, long-distance, freight, moving, and storage	150.00 per vehicle
484000.01	Gross	Truck transportation – terminal – state regulated	37-3-33
999000	Gross	Unclassified miscellaneous business services not elsewhere classified	G
999001	Gross	Unclassified miscellaneous personal services not elsewhere classified	G

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
441120	Gross	Used Car Dealers- dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	G
453310	Flat	Used Merchandise Stores – books, miscellaneous, consignment	75.00
221122	Gross	Utilities – <u>electric power or light company</u> (3% of gross income in the Town of Crossville during the previous year.) State Regulated	
221210	Gross	Utilities – <u>natural gas company</u> (3% of gross income in the Town of Crossville during the previous year.) State Regulated	
221310	Gross	Utilities – <u>Water, Sewage, and Other</u> (3% of gross income in the Town of Crossville during the previous year.) State Regulated	
454210	Gross	Vending Machine Operators	G
541940	Gross	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	C
624310	Gross	Vocational Rehabilitation Services	G
562219	Flat	Waste management-Garbage Pick-up, Collection Services	500.00
421100	Gross	Wholesale trade – <u>durable</u> , machinery, equipment, furniture	G
422300	Gross	Wholesale trade –<u>non-durable</u> , paper, apparel, grocery, beverages, dairy	G
321000	Gross	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	E
488410	Gross	Wrecker/Towing Service -must comply with state laws and Insurance requirements.	G

Calculation Information

Schedule "A" – If number of employees are:

Employees	Fee
1	100.00
2-10	125.00
11-15	150.00
16 plus	175.00

Schedule "B" - 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 "C" – If gross receipts are:

Less than 50,000.00	175.00
Over 50,000.00	350.00

Schedule "E" – If Number of Employees are:

Less than 25	100.00
26-50	250.00
51-100	350.00
101-500	450.00
501-999	650.00
1000 and up	900.00 + \$1.00 per employee in excess of 1,000

Schedule "F" - 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 "G" – If gross receipts are:

More Than	but	Less than	
0		75,000	100.00
75,001		200,000	150.00
200,001		500,000	400.00
500,001		800,000	500.00
801,001		1,000,000	600.00
1,000,001		2,000,000	1,100.00
2,000,001		3,000,000	1,600.00
3,000,001		4,000,000	2,100.00
4,000,001		and up	2,600.00 + \$.35 per M in excess of 4,000,001 Or any part thereof

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	100.00
Weekly Rate	issued for week long sales activity	500.00

Schedule "R" – If gross receipts are:

More Than	but	Less than	
0		25,000	50.00
25,001		150,000	100.00
150,001		300,000	200.00
300,001		500,000	300.00
500,001		800,000	400.00
800,001		1,000,000	500.00
1,000,001		and up	600.00 + \$.25 per M in excess of 1,000,001

Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet.....	75.00
S-2	From 5,001	to	10,000 Square Feet.....	100.00
S-3	From 10,001	to	20,000 Square Feet.....	150.00
S-4	From 20,001	to	30,000 Square Feet.....	200.00
S-5	From 30,001	to	40,000 Square Feet.....	250.00
S-6	From 40,001	to	50,000 Square Feet.....	300.00
S-7	From 50,001	to	60,000 Square Feet.....	400.00
S-8	From 60,001	to	70,000 Square Feet.....	500.00
S-9	From 70,001	to	80,000 Square Feet.....	600.00
S-10	From 80,001	to	90,000 Square Feet.....	700.00
S-11	From 90,001	to	100,000 Square Feet.....	800.00
S-16	From 100,000	up - 900.00 plus \$.01 per square foot over 100,000		

Schedule "T" - 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]

Schedule "U" - 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 "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).