



# Town of Detroit (9757) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the Town of Detroit

All businesses operating in the city limits or police jurisdiction of the Town of Detroit 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](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://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.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto: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 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

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### 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](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.

## 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

Not applicable to Detroit.

## 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 1<sup>st</sup>) 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](http://www.avenuinsights.com)

Email: [businesslicensesupport@avenuinsights.com](mailto: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
721191	Flat	<b>Accommodations</b> - bed and breakfast inns and services	A
721110	Flat	<b>Accommodations</b> - hotels, motels and similar facilities	A
721310	Flat	<b>Accommodations</b> - rooming houses and boarding houses	A
721214	Flat	<b>Accommodations</b> - trailer parks, RV parks, and travel parks	A
541211	Flat	<b>Accountant/CPAs</b> - individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	A
561499	Flat	<b>Administrative services</b> - answering, employment, office, sec., travel, (including private investigator)	A
511120	Flat	<b>Advertising Media</b>	A
524210	Flat	<b>Agent Office</b> - administration of third parties, pension funds, annuities, etc	A
115114	Flat	<b>Agriculture support</b> - cotton gins, farm mgt, post-harvest activities	A
561621	Flat	<b>Alarm Companies</b> - sprinklers & security-monitoring & installation <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	A
621910	Flat	<b>Ambulance</b> - ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	A
713110	Flat	<b>Amusement</b> - arcades, golf clubs, marinas, fitness, bowling centers	I
112990	Flat	<b>Animal Production</b> - dairy, cattle, ranching, sheep, chickens, poultry	A
315999	Flat	<b>Apparel manufacturing</b> - women, men, children, hosiery, lingerie, outerwear, accessories	I
335211	Flat	<b>Appliance manufacturing</b> - small appliance, lighting, electrical, battery, freezer	I
541310	Flat	<b>Architect</b> - individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	A
711310	Flat	<b>Arts and sports</b> - dance, musical, teams, tracks, promoters, agents	A
541110	Flat	<b>Attorney/Lawyers</b> - individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	A
522111	State Law	<b>Bank Branch or ATM</b> - not main office of bank	State regulated §11-51-130
522110	State Law	<b>Bank Main Office</b> - not branch location or ATM	State regulated §11-51-130
312212	Flat	<b>Beverage manufacturing</b> - all types of soft drinks, bottled water, breweries, ice	I
515112	Flat	<b>Broadcasting</b> - radio and television stations	A
444130	Flat	<b>Building materials and Gardening Equipment Dealers</b> - hardware, paint, home center, wallpaper, nursery, hardware store	C
722320	Flat	<b>Caterers</b> - and/or mobile food services <b>Must Provide Board Certification: Department of Health Permit</b>	A
325998	Flat	<b>Chemical manufacturing</b> - of fertilizer, wood, pesticide, paint, soap, resin,	I
621310	Flat	<b>Chiropractor</b> - individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
448130	Flat	<b>Clothing &amp; accessories</b> - men, women, children, infant, shoe, jewelry	A
334419	Flat	<b>Computer &amp; electronic manufacturing</b> - audio, video, circuit boards, peripherals	I
541511	Flat	<b>Computer Programmer</b> - individual and/or professional firm license	A
236220	Flat	<b>Contractors</b> - <u>general contractors</u> , comm bldg, residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	A
237990	Flat	<b>Contractors</b> - <u>heavy construction</u> , highway, bridge, street, water, sewer <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	H
238990	Flat	<b>Contractors</b> - <u>specialty trade</u> - building equipment & mechanical install	A
238350	Flat	<b>Contractors</b> - <u>specialty trade</u> - carpentry contractors	A
238110	Flat	<b>Contractors</b> - <u>specialty trade</u> - concrete contractors	A
238310	Flat	<b>Contractors</b> - <u>specialty trade</u> - drywall, acoustical & insulation	A
238210	Flat	<b>Contractors</b> - <u>specialty trade</u> - electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	A
238910	Flat	<b>Contractors</b> - <u>specialty trade</u> - excavation and site development	A
238330	Flat	<b>Contractors</b> - <u>specialty trade</u> - floor coverings/all types	A
238150	Flat	<b>Contractors</b> - <u>specialty trade</u> - glass and glazing contractors	A
238140	Flat	<b>Contractors</b> - <u>specialty trade</u> - masonry and stone contractors	A
238320	Flat	<b>Contractors</b> - <u>specialty trade</u> - painting and wall covering	A
238220	Flat	<b>Contractors</b> - <u>specialty trade</u> - plumbing	A
238220.01	Flat	<b>Contractors</b> - heating & air conditioning	A
238160	Flat	<b>Contractors</b> - <u>specialty trade</u> - roofing, siding & sheet metal	A
238120	Flat	<b>Contractors</b> - <u>specialty trade</u> - structural steel erection	A
238430	Flat	<b>Contractors</b> - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	A
238115	Flat	<b>Contractors</b> - <u>specialty trade</u> - water well drilling & irrigation	A
238990.02	Flat	<b>Contractors</b> - <u>specialty trade</u> - wrecking and demolition	A
238990.01	Flat	<b>Contractors</b> - <u>specialty trades contractors</u> - non-general & non-heavy	A
492210	Flat	<b>Couriers</b> - couriers and local messengers, services, local delivery services	A
522390	Flat	<b>Credit services</b> - companies and activities related to credit and mediation	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
999999.99	Gross	<b>Delivery License</b> Inside City Limits (as defined in Section 21 of this Ordinance)	V
999999.98	Gross	<b>Delivery License</b> Outside City Limits (as defined in Section 21 of this Ordinance)	V
621210	Flat	<b>Dentist</b> - individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	A
611699	Flat	<b>Educational services</b> - technical, computer, sports, services, business	A
443112	Flat	<b>Electronic &amp; appliance store</b> - household, radio, television, computers	A
541330	Flat	<b>Engineer</b> - individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
561710	Flat	<b>Exterminating services</b> - exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	A
111998	Flat	<b>Farming and Crop Production</b> - agriculture, nursery, fruit growers	A
114119	Flat	<b>Fishing &amp; hunting</b> - hunting and trapping, finfish, shellfish, supplies	A
445120	Flat	<b>Food &amp; beverage stores</b> - grocery, convenience store, markets	A
311991	Flat	<b>Food manufacturing</b> - meat, seafood, grain, fruit, dairy, animal, poultry processing	I
113110	Flat	<b>Forestry</b> - logging, forestry, timber track operations, timber mgt.	A
812990.01	Flat	<b>Fortune Teller</b> or Clairvoyant - individual reader license	I
525990	Flat	<b>Funds, trusts, other financial agencies</b> - funds, plans, and/or programs organized to pool securities or other assets for others	A
812210	Flat	<b>Funeral Homes and Funeral Services</b> <b>Must Provide Board Certification: Board of Funeral Services</b>	A
442110	Flat	<b>Furniture</b> - furniture, home furnishings, stores, floor coverings, window	A
337129	Flat	<b>Furniture manufacturing</b> - cabinets, office, household, beds, medical, kitchen	I
447110	Flat	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	A
452990	Flat	<b>General merchandise stores</b> - department, warehouse clubs, superstores	B
446110	Flat	<b>Health and Personal Care stores</b> - drug, pharmacy, cosmetic, optical, health food	A
621491	Flat	<b>HMO</b> - medical centers and services	A
622110	Flat	<b>Hospitals</b> - surgical, substance abuse, psychiatric, general care, special	A
519190	Flat	<b>Information services and data processing</b> - providing, storing, processing, access to information	A
524126	State Law	<b>Insurance Company and/or its agents</b> - casualty, fire, and/or marine premiums	State regulated §11-51-120 to 123



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
524128	State Law	<b>Insurance Company and/or its agents</b> - health, allied and all other premiums	State regulated §11-51-120 to 123
561720	Flat	<b>Janitorial firm</b> - janitorial cleaning services - individual or firm	A
561730	Flat	<b>Landscaping Services</b> - tree removal, irrigation sprinkler	A
561731	Flat	<b>Lawn Maintenance</b> - tree trimming, lawn maintenance, pressure washing	A
316993	Flat	<b>Leather manufacturing</b> - shoes, luggage, handbag, related products, all footwear	I
333990	Flat	<b>Machinery manufacturing</b> - office machinery, industrial, engines, farm, HVAC	I
551111	Flat	<b>Management companies</b> - offices, enterprises, regional, corporate	A
332999	Flat	<b>Metal fabrication</b> - cutlery, structural, ornamental, machine shops	I
212299	Flat	<b>Mining</b> - (except for oil and gas) all related mining activities (where not State regulated)	A
213112	Flat	<b>Mining support services</b> - for oil and gas mining activities, oil/gas wells (where not State regulated)	A
339999	Flat	<b>Miscellaneous manufacturing</b> - specialty manufacturing not defined in separate categories	I
453220	Flat	<b>Miscellaneous retailers</b> - florist, gift, novelty, pet, art, tobacco,	A
512131	Flat	<b>Motion pictures</b> - theatres, videos, recording, drive-ins, sound studios	A
441310	Flat	<b>Motor vehicle parts</b> - auto, motorcycles, boats, parts, accessories	A
441110	Flat	<b>Motor vehicles</b> - new and/or used - automobiles, motorcycles, etc. - dealerships and lots <b>Must Provide Board Certification: Revenue Department - Regulatory License</b>	A
712110	Flat	<b>Museums</b> - museums and historical sites, zoos, botanical gardens, parks	A
327331	Flat	<b>Nonmetallic manufacturing</b> - glass, cement, lime, pottery, ceramic, brick, tile	I
454391	Unit	<b>Non-Store Retailer</b> - peddlers license / itinerant peddler	Per day: 20.00
454210	Flat	<b>Non-store retailers</b> - vending machine operators, direct selling, mail order	A
623110	Flat	<b>Nursing care</b> - residential care facility, day care, assisted living	A
623312	Flat	<b>Nursing Home</b> - care for elderly and continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	A
211111	Flat	<b>Oil and gas extraction</b> - natural gas liquid extraction, crude extraction-where not State regulated - See § 40-20-2(c)	A
621320	Flat	<b>Optometrist</b> - individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	A
314129	Flat	<b>Other manufacturing</b> - mill operations not covered in 313, rugs, linen, curtains	I
812990	Flat	<b>Other Personal Services</b> - (including bail bondsmen)	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
621498	Flat	<b>Outpatient Care Centers</b> - all other types of services	A
322229	Flat	<b>Paper manufacturing</b> - pulp, paper, and converted products, stationary, tubes, cores	I
485114	State Law	<b>Passenger transportation</b> - bus terminals	§ 37-3-33
485320	Flat	<b>Passenger transportation</b> - buses, taxi cabs, limousine service, buggy, charters	A
485113	Flat	<b>Passenger transportation</b> - charter and other vehicle transit services (where not State regulated)	A
485321	Flat	<b>Passenger transportation</b> - number of taxis, cabs, limousines, or buggies	A
522298	Flat	<b>Pawn Shop</b> - whether title pawn or merchandise	A
812199	Flat	<b>Personal Care Services</b> - hair, barber, beautician <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	A
812199.01	Flat	<b>Personal Care Services</b> - skin, diet, nail, tanning	A
324199	Flat	<b>Petroleum and coal manufacturing</b> - asphalt, grease, roofing, paving products	I
541921	Flat	<b>Photographer</b> - studios, portrait, commercial, services	A
621111	Flat	<b>Physician</b> - individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	A
326291	Flat	<b>Plastic &amp; rubber manufacturing</b> - tires, pipe, hoses, belts, bottles, sheet, wrap, film	I
910002	Unit	<b>Pool Tables</b> – (per table)	\$25.00
331521	Flat	<b>Primary metal manufacturing</b> - iron, steel, aluminum, wire, copper, foundries	I
323110	Flat	<b>Printing</b> - screen, quick, digital, books, lithographic, handbills, comm.	A
541990	Flat	<b>Professional Services Not Elsewhere Classified</b> - scientific, technical, (includes lumber dealers)	A
511110	Flat	<b>Publishing industries</b> - (except internet) newspaper, book, periodical, databases, software	A
531210	Flat	<b>Real estate</b> - offices, agents, brokers, management, appraisers	A
532310	Flat	<b>Rental and leasing</b> - auto, truck, trailer, RV, all tangible property	A
532230	Flat	<b>Rental and leasing</b> - movie and video rental	A
811412	Flat	<b>Repairs and maintenance</b> - all appliances, home & garden equipment	A
811219	Flat	<b>Repairs and maintenance</b> - all electronic equipment	A
811118	Flat	<b>Repairs and maintenance</b> - auto, paint/body, carwash, other vehicular	B
722110	Flat	<b>Restaurant</b> - full service restaurant facility <b>Must Provide Board Certification: Department of Health Permit</b>	A
722211	Flat	<b>Restaurant</b> - limited facility or service <b>Must Provide Board Certification: Department of Health Permit</b>	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
522121	State Law	<b>S&amp;L Branch or ATM</b> - not main office of S&L	State regulated §11-51-131
517410	Flat	<b>Satellite Sales / service and set up</b>	A
522120	State Law	<b>Savings and Loans</b> - not branch location or ATM	State regulated §11-51-131
523999	Flat	<b>Securities, commodity</b> - brokerage, portfolio, investment, other financial services <b>Must Provide Board Certification: Alabama Securities Commission</b>	A
811430	Flat	<b>Shoe Shop</b> - Repair	A
487990	Flat	<b>Sightseeing transportation</b> - scenic and sightseeing, land, air, water, special trans	A
624110	Flat	<b>Social assistance</b> - shelters, vocational, child care, abuse, emergency	A
711310.01	Flat	<b>Special Events</b> - promoter of activity, disc jockey	A
451110	Flat	<b>Sporting goods &amp; hobbies</b> - toy, fish, gun, books, games	A
541360	Flat	<b>Surveyor</b> - individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
517322	Flat	<b>Telecommunications</b> - cellular and other wireless, paging	A
517310.01	Flat	<b>Telecommunications</b> - resellers of service	A
517310	State Law	<b>Telecommunications</b> - telephone local	State regulated §11-51-128
517320	State Law	<b>Telecommunications</b> - telephone long distance	State regulated §11-51-128
313112	Flat	<b>Textile manufacturing</b> - fabric, yarn, carpet, canvas, rope, twine, fabric mills	I
336112	Flat	<b>Transportation manufacturing</b> - manufacturing auto, truck, trailer, motor home, boat, ship, motorcycle	I
484110	Flat	<b>Truck transportation</b> - local, long-distance, freight, moving, and storage	A
484230	State Law	<b>Truck transportation</b> – terminal	State regulated §37-3-33
999111	Flat	<b>Unclassified</b> miscellaneous <b>business</b> services not elsewhere classified	A
999222	Flat	<b>Unclassified</b> miscellaneous <b>personal</b> services not elsewhere classified (including wrecker services)	A
453212	Flat	<b>Used Merchandise Stores</b> - books, miscellaneous, consignment, flea mkt.	A
221122	Gross	<b>Utilities</b> - electric power or light company	Three percent (3%)
221210	Flat	<b>Utilities</b> - natural gas company	Zero
221310	Flat	<b>Utilities</b> - water, sewage treatment, steam, and other	Zero
541940	Flat	<b>Veterinarian</b> - individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
493110	Flat	<b>Warehousing and storage</b> - distribution, household, refrigerated, special	A
562998	Flat	<b>Waste management</b> - companies, trucks, septic tanks, landfill, services	A
421990	Flat	<b>Wholesale trade</b> - <u> durable</u> , vehicle, machinery, equipment, furniture	H
422720	Flat	<b>Wholesale trade</b> - wholesale gasoline distributor	B
422990	Flat	<b>Wholesale trade</b> - <u> non-durable</u> , paper, apparel, grocery, beverages, dairy	A
321999	Flat	<b>Wood manufacturing</b> - sawmills, wood preservation, veneer, trusses, millwork	I

## Calculation Information

The license fee schedules for business licenses in the Town of Detroit, Alabama, shall be as follows:

**Schedule A**           \$ 20.00

**Schedule B**           \$ 30.00

**Schedule C**           \$ 40.00

**Schedule D**           \$ 50.00

**Schedule E**           \$ 60.00

**Schedule F**           \$ 70.00

**Schedule G**           \$ 80.00

**Schedule H**           \$ 90.00

**Schedule I**           \$100.00

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

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

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

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

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

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

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

(2) the merchandise so delivered.

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

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

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

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

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

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

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

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