

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
453310.03	Unit	Flea Market Or Garage Sales: Daily If Gross Is Under \$1000.00 Each person engaged in the business of selling from space at a flea market, trades day or garage sale will take out and pay for a license on the same basis as the retail merchant; provided, however, if the annual gross receipts are less than \$6,000.00, then such person may elect to take out an annual license of, per year \$35.00 provided, further, that if the annual gross receipts from such sales are less than \$1,000.00, then such person may elect to take out and pay a minimum license of, per day \$2.50	2.50 per day
453310.02	Flat	Flea Market Or Garage Sales: Yearly If Gross Is Under \$6000.00 Each person engaged in the business of selling from space at a flea market, trades day or garage sale will take out and pay for a license on the same basis as the retail merchant; provided, however, if the annual gross receipts are less than \$6,000.00, then such person may elect to take out an annual license of, per year \$35.00 provided, further, that if the annual gross receipts from such sales are less than \$1,000.00, then such person may elect to take out and pay a minimum license of, per day \$2.50	\$35.00
453110.00	Gross	Florist Retail	PS-C
424930.00	Gross	Florist Wholesale	PS-J
713120.07	Gross	Flying Jennies, Merry-Go-Rounds, Etc.	PS-C
484110.00	Unit	Freight Yard Per Truck	\$25 per truck
454390.019	Gross	Fruit And Produce Peddler in connection with other wholesale business sale of fruit or produce in motor truck or other conveyance in connection with other licensed wholesale business	PS-J
454390.020	Gross	Fruit And Produce Peddler not in connection with other wholesale business Fruit or produce dealer in motor truck or other vehicle , other than licensed wholesale produce dealer	PS-P
445230.00	Gross	Fruit Stand Or Fruit Store	PS-E
424480.00	Gross	Fruit And Produce Wholesaler	PS-J
812990.05	Gross	Game room--Machines Are Leased	PS-A
812990.04	Gross	Game room--Machines Are Owned By Licensee	PS-C
811111.03	Gross	Garage , Automobile Repair	PS-D
315200.00	Gross	Garment Manufacturer	PS-B
221000.01	Gross	Gas Distributor, Natural Gas Companies	State Regulated
424720.00	Gross	Gas Distributor: Gas In Drums Each person engaged in the business of selling or delivering gas, such as carbonic, acetylene, ammonia and oxygen, in drums or other containers, or from tanks	PS-K
424720.01	Gross	Gas Distributor: Gasoline And Oil Retail Dealer Each person engaged in the business of selling, at retail, lubricating oil, illuminating or fuel oils, or gasoline or substitute therefore, not paying a merchant' s license on gasoline receipts	PS-S

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
423720.01	Gross	Gas, Butane Each person operating a plant for filling tubes, cylinders, tanks, and like containers for the sale or distribution of butane , propane gas or any similar gases used f or cooking or heating purpo.ses, including the right to sell and deliver in the city Where appliances are sold in connection with butane gas, proceeds from such sales shall be included in gross receipts.	PS-C
424720.02	Gross	Gasoline And Oil Wholesaler Each wholesale dealer in lubricating or fuel oils, or gasoline or substitute therefore. The gross annual sales as fixed herein, being for the purpose solely of measuring or graduating the amount of license tax, shall include all amounts paid by the purchaser as federal, state and city tax on such products, and all such taxes paid by the purchaser or collected by the seller shall be included in determining the gross annual sales, notwithstanding such taxes may be treated by the seller as merely being collected for the federal, state or city government .Where business was begun during the current calendar year, the minimum amount of \$100.00 shall be paid and, at the end of such year, an additional amount shall be paid based upon the foregoing schedule of gross annual sales for the year in which business was first begun. Gross sales above mentioned are to include, along with the regular and ordinary sales, the current value of all deliveries, including all taxes, made from a wholesale stock to a retail stock or department, regardless of the fact that the same person owns or operates, either in whole or in part, both the wholesale and the retail business.	PS-O
445110.00	Gross	Groceries, Retail	PS-C
424410.01	Gross	Groceries, Wholesale Same as MERCHANT, WHOLESAL	PS-J
561612.00	Gross	Guard Service Or Security Patrol Board Certification Required.	PS-A
713940.00	Gross	Health Club, Reducing Salon Or Muscle-Building Enterprise	PS-C
238220.00	Gross	Heating And Electrical Equipment: Contractor Heat, vent, air conditioning. contractor (certified)	PS-D
423990.00	Gross	Heating And Electrical Equipment: Retail Sales Only For selling such equipment at retail, same as MERCHANT, RETAIL	PS-J
238220.01	Gross	Heating And Electrical Equipment: Sales And Installation Each person engaged in the business of installing steam heat, hot water heating, steam fittings, gas heating and electrical equipment for plumbing or heating purposes shall pay a license on a like basis as that required of electrical and plumbing contractors	PS-D
423720.00	Gross	Heating And Electrical Equipment: Wholesale For selling such equipment at wholesale, same as MERCHANT, WHOLESAL	PS-C
721110.00		Hotel Per Room For each room used or designated as a bedroom for guests (this license does not include license for restaurants and other secondary businesses operated in connection with the renting of rooms)	\$5 per room
722513.04	Gross	Ice Cream Parlor Each ice cream or snowball or frosty malt parlor or dealer in snowball or frosty malt or other frozen article of similar nature, where it is the principal business engaged in. Health Permit required	PS-C
722511.01	Gross	Ice Cream Parlor With Other Short Order Items Where lunches, sandwiches and short orders are served or sold in connection therewith , such license shall be paid on the same basis as that required f or restaurants--Health Permit required	PS-A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722513.05	Gross	Ice Cream Sales Generally When not in connection with licensed fount or bottle soda water. Health Permit required	PS-E
541213.00	Gross	Income Tax. Account , filing or preparing or advising as to income tax reports , when a charge is made thereof or same as PROFESSIONS. The two (2) year exemption period does not apply to this subsection . Attorneys, auditors, or public accounts paying license as such shall not be subject to this subsection.	PS-A
238000.00	Gross	Industrial Equipment: Installation	PS-D
423990.02	Gross	Industrial Equipment: Other Any services other than those enumerated hereinabove performed in connection with the operation of industrial equipment	PS-P
423990.01	Gross	Industrial Equipment: Sale	PS-C
238000.01	Gross	Industrial Equipment: Service/Maintenance	PS-D
623110.00	Unit	Infirmary, Sanitarium Or Rest Home	\$35.00 up to 5 beds. \$3.00 per each bed over 5
423390.00	Gross	Insulation	PS-D
524113.00		Insurance, Fire And Marine	State Regulated
524291.00	Gross	Insurance Adjuster	PS-A
524128.00		Insurance Other Than Fire Marine And Fraternal	State Regulated
541410.00	Gross	Interior Decorator	PS-C
523930.00	Gross	Investment Trust	PS-F
454390.04	Gross	Itinerant Person by Gross Receipts Jewelry sales/etc.	PS-P
454390.05	Unit	Itinerant Person: Daily	\$15.00 per day
454390.06	Unit	Itinerant Person: Weekly	\$90 per week
454390.07	Flat	Itinerant Person: Yearly	\$300.00
454390.08	Unit	Itinerant: Football Pennants/Colors Quarterly	\$20 per quarter
561720.00	Gross	Janitorial Service	PS-D
423130.00	Gross	Junk Dealer Each person operating a junk shop or junk yard, or operating wagons or trucks or other vehicles for the purpose of collecting, or disposing of junk	PS-P
624410.00	Gross	Kindergarten And/or Nursery see SCHOOL	PS-A
531210.01	Gross	Land, Land And Development Or Real Estate Company Or Agent Selling their own property exclusively, whether inside or outside city, maintaining an office in the city	PS-A
424930.01	Gross	Landscape Gardener Or Dealer In Nursery Stock Required: annual permit from the state department of agriculture pursuant to section 2-25-1 et seq. Code of Alabama 1975	PS-D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812310.00	Unit	Laundry And Dry Cleaner, Self Service	\$35.00 up to 5 machines. \$3.00 per additional machines
442299.00	Gross	Linen Supply	PS-J
424810.00	Flat	Liquor Wholesale License Each person engaging in the business of selling liquor at wholesale within the city or the police jurisdiction, shall take out and pay a license	\$500.00
424520.00	Gross	Livestock Market	PS-A
561622.00	Gross	Locksmith Board Certification Required.	PS-D
517110.00	Flat	Long Distance Telephone Each person operating a long distance telephone or long/distance telephones shall pay for the privilege of doing intrastate business the sum of \$27.00.	\$27.00
722410.01	Flat	Lounge Retail Liquor License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$300.00
444190.03	Gross	Lumber / Building Materials Manufacturer /Dealer with city presence but no lumber yard or manufactory	PS-A
444190.04	Gross	Lumber / Building Materials Manufacturer /Dealer with no city presence and no lumber yard or manufactory	PS-B
444190.02	Gross	Lumber Manufacturer Or Dealer Or Building Materials Manufacturer Or Dealer	PS-B
333999.00	Gross	Machinery Each person engaged in the business as a dealer in, or as an agent for the sale of tractors, agricultural implements, sawmill machinery, industrial machinery, road building machinery, bridge building machinery and other heavy machinery, any one or more of the foregoing	PS-B
424555.00	Gross	Manufacturer	PS-B
812199.00	Gross	Massage Parlor In addition to the license payment, the licensee shall pay annually for each attendant employed at any time during a license year for the purpose of applying or administering massages as needed.	100.00 plus 3% of gross above 10,000
812199.01	Unit	Massage Parlor Attendants Number of Attendants. Must be purchased with Massage Parlor	\$50.00 per attendant
621399.00	Gross	Massage Therapist	PS-A
424470.00	Gross	Meat Market	PS-E
454390.015	Gross	Merchant , Transient	PS-Q
424999.00	Gross	Merchant, Wholesale	PS-J
424000.00	Gross	Merchant, Retail	PS-C
492210.00	Gross	Messenger Service	PS-C
453998.00	Gross	Miscellaneous Retailers	PS-C
522310.00	Gross	Mortgage Loans	PS-F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
485113.00	Gross	Motor Buses	1% of gross
485111.00	Flat	Motor Carrier	\$ 100 .00
238990.01	Gross	Moving Buildings A ten (10) per cent penalty shall be paid where a house or other building is moved without first having paid the license provided by this subsection.	PS-D
713120.02	Unit	Music Coin Machines Any vending machine of whatever nature being operated without being properly licensed shall be confiscated and same shall not e released until such license is paid together with a penalty of five dollars (\$5.00) for each machine. Any person convicted thereof shall be fined not exceeding one hundred dollars (\$100.00) for each offense. There shall be no proration of the license provided in this item and they shall be paid for an entire year at one time .	\$15.00 per machine
511110.00	Gross	Newspaper	PS-B
238390.00	Gross	Office Equipment, Fixtures Or Supplies: Contractors/Subcontractors	PS-D
453210.00	Gross	Office Equipment, Fixtures Or Supplies: Retail	PS-C
423210.00	Gross	Office Equipment, Fixtures Or Supplies: Wholesale	PS-J
569999.00	Gross	Offices Not Otherwise Licensed	PS-G
722410.03	Flat	On-Premise Beer License Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
541890.00	Gross	Painter, Sign Painter, Plasterer, Lather, Etc	PS-D
811121.01	Gross	Painting Automobiles	PS-D
522298.00	Gross	Pawnbroker	\$125 plus Merchant Retail License PS-C
454390.012	Gross	Peddler: Food Goods Health Permit required	PS-C
454390.014	Gross	Peddler: Other Each person, peddler or itinerant dealer, who goes from house to house or from store to store in the city and sells or delivers or takes orders for the sale or delivery of any goods, wares or merchandise, either for such person' s self or for such person' s principal, except as provided elsewhere	PS-P
454390.013	Gross	Peddler: Vacuums, Cleaners Etc Each person required to obtain license under this subsection shall obtain an itinerant dealer's metal tag from the city clerk, which shall be placed on the rear of each truck or other vehicle used in such business and at all times maintained in clear view thereon.	PS-C
812111.00	Gross	Personal Services: barber/beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	PS-C
812110.00	Gross	Personal Services: skin, diet, tanning	PS-C
541921.00	Gross	Photography: Established Storefront	PS-C
541921.02	Gross	Photography: Pickup For Development	PS-J

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541921.01	Unit	Photography: Transient	\$20.00 per machine. Max 5 weeks
621340.00	Gross	Physical Therapist Must Provide Board Certification: Alabama Board of Physical Therapy	PS-A
238220.02	Gross	Plumber Or Plumbing Contractor Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	PS-D
321991.01	Gross	Prefabricated Houses: Agents Agents or persons representing manufacturers of prefabricated houses. Amounts received by such agents as salary, commissions or other compensation, whether paid on an annual or any other basis even though designated as salary, shall be included as a part of gross receipts.	PS-A
321991.00	Gross	Prefabricated Houses: Retail Or Wholesale Sales	PS-B
334118.00	Gross	Printer, Job Printer, Linotype, Ruling, Printing, Multigraph Or Offset Printing	PS-M
999100.00	Gross	Professions And Vocations Each person engaged in any practice, vocation or profession not otherwise specifically licensed, shall take out and pay a license pursuant to PS-A. Any individual, for the first two (2) years practice of a profession shall be allowed to deduct ten thousand dollars (\$10,000.00) from the annual gross receipts when calculating the license due hereunder. If such individual is a member of a firm, partnership or corporation, the firm, partnership or corporation shall be allowed the deduction. The two (2) year period of exemption herein provided shall date from the first authorization or admission to practice no matter in what state or territory or district the first authorization or admission occurred.	PS-A
454390.016	Flat	Promotional Schemes Or Promotional Sales gross less than 2500 Where the annual receipts from such business are less than \$2,500.00	\$15.00
EVENT.017	Flat	Promotional Schemes Or Promotional Sales gross less than 5000 Between \$2,500.00 and less than \$5,000.00	\$30.00
454390.018	Gross	Promotional Schemes Or Promotional Sales gross more than 5000 \$5,000.00 or more; such person shall pay a license based on gross receipts equal to the license prescribed for agents which is referred to and adopted by reference in this subsection.	\$250.00 plus an amount equal to three-eighths of one percent on the gross receipts in excess of 100,000.00
515111.00	Gross	Radio Station	PS-L
482111.00	Flat	Railroad	\$50.00
531210.00	Gross	Real Estate	PS-A
532000.00	Gross	Rentals	PS-C
810000.00	Gross	Repairs. General	PS-F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722410.014	Flat	Restaurant Retail License Must Provide Board Certification: Department of Health Permit	\$300.00
722511.02	Gross	Restaurant, Cafe, Lunch Stand Must Provide Board Certification: Department of Health Permit	PS-D
722410.06	Flat	Retail Beer License, On-Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
722410.07	Flat	Retail Beer, Off-Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
722410.04	Flat	Retail Table Wine, Off-Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
722410.05	Flat	Retail Table Wine, On-Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
238160.00	Gross	Roofing Or Siding Applicators	PS-D
.0		Soliciting Merchandise Or Service Permit must be purchased at City Hall	
722410.011	Flat	Special Events Retail License ABC Board Permit Required. Each person selling pursuant to a special events retail license in the city or its police jurisdiction, shall take out a base license of \$150.00 and, in addition thereto, shall pay the additional license for on premise sale of wine and liquor and for on-premises sale of beer as required of club, restaurant and lounge licensee above. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$150.00
722410.08	Flat	Special Retail License ABC Board Permit Required. Each person selling alcoholic beverages pursuant to a special retail license, shall take out and pay a base license Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
722410.09	Flat	Special Retail License 30 Days Or Less Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$200.00
722410.010	Flat	Special Retail License 31 Days Or More Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$150.00
454390.011	Gross	Stand Each person selling candy, peanuts, popcorn and articles of like nature not as part of stock and trade of retail merchant	PS-E
112112.00	Gross	Stock Yard Public stock yard, where cattle, hogs, goats, sheep, horses and mules are held and offered for sale	PS-J
485310.00	Unit	Taxicabs	\$50.00 per vehicle
711510.00	Gross	Taxidermy	PS-C
423690.00	Flat	Telegraph Company	\$37.50
561421.00	Gross	Telephone Answering Service Same as PROFESSIONS	PS-A
517911.00	Flat	Telephone Exchange Each person operating a telephone exchange	\$105.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
313310.00	Gross	Textile Manufacturer	PS-B
512131.00	Gross	Theaters	PS-C
522417.00	Gross	Title Guarantee Company	PS-A
424940.00	Gross	Tobacco Wholesaler	PS-J
531190.00	Unit	Trailer Camp / Park: Space Rental	\$25.00 plus \$3.00 for each space in excess of five (5)
531190.01	Unit	Trailer Camp Or Park: Trailer Rental	\$5.00 per room
111421.00	Gross	Trees, Christmas	PS-C
811999.00	Gross	Trunk Repairer See REPAIR SHOP.	PS-D
812210.00	Gross	Undertaker, Embalmer Or Funeral Director Must Provide Board Certification: Board of Funeral Services	PS-A
811420.00	Gross	Upholstering	PS-C
221000.02	Gross	Utilities--other	State Regulated
484220.00	Gross	Vehicles For each motor truck or other vehicle using the streets of the city for hauling goods, wares, merchandise, or other things or materials of any kind for hire, where not operated by a person subject to and paying some other city license	PS-E
713120.03	Unit	Vending Machine: Cigarettes Any vending machine of whatever nature being operated without being properly licensed shall be confiscated and same shall not e released until such license is paid together with a penalty of five dollars (\$5.00) for each machine. Any person convicted thereof shall be fined not exceeding one hundred dollars (\$100.00) for each offense. There shall be no proration of the license provided in this item and they shall be paid for an entire year at one time .	\$20.00 per machine
713120.01	Gross	Vending Machines: Based on Gross Sales Any vending machine of whatever nature being operated without being properly licensed shall be confiscated and same shall not e released until such license is paid together with a penalty of five dollars (\$5.00) for each machine. Any person convicted thereof shall be fined not exceeding one hundred dollars (\$100.00) for each offense. There shall be no proration of the license provided in this item and they shall be paid for an entire year at one time .	PS-C
713120.04	Unit	Vending Machines: Other Any vending machine of whatever nature being operated without being properly licensed shall be confiscated and same shall not e released until such license is paid together with a penalty of five dollars (\$5.00) for each machine. Any person convicted thereof shall be fined not exceeding one hundred dollars (\$100.00) for each offense. There shall be no proration of the license provided in this item and they shall be paid for an entire year at one time .	\$6.00 per machine
424590.00	Gross	Warehouse, Including Cotton Warehousing	PS-C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
424810.01	Flat	Wholesale Beer Only Each person engaging in the business of selling beer at wholesale within the corporate limits of the city or its police jurisdiction, shall take out and pay a fixed license of Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
424810.03	Flat	Wholesale Of Table Wine And Beer Only Each person engaged in the business of selling table wine and beer only at wholesale shall take out and pay a fixed license Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
424810.02	Flat	Wholesale Table Wine Only Each person engaged in the business of selling table wine at wholesale shall take out and pay a fixed license Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
444190.01	Gross	Wood yard	PS-C
488410.00	Gross	Wrecker	PS-D
238910.00	Gross	Wrecking Buildings A ten (10) per-cent penalty shall be paid where a building is wrecked without first having paid the license provided by this sub-section.	PS-D
441310.04	Gross	Wrecking Company (Automobiles).	PS-C
561730.00	Gross	Yard Work	PS-D

Calculation Information

Payment Schedule “A” – If gross receipts are:

Less than \$50,000.00 (gross receipts) \$ 50.00
All over \$50,000.00 there shall be paid a license of \$50.00 plus an amount equal to .1%.

Payment Schedule “B” – If gross receipts are:

Less than \$65,000.00 (gross receipts) \$65.00
plus .1% on all gross business in excess of \$65,000.00 but not excess of \$1,000,000.00
plus .05% of one per cent on all gross business in excess of \$1,000,000.00 but not in excess of \$2,000,000.00
plus .025% on all gross business in excess of \$2,000,000.00.

Payment Schedule “C” – If gross receipts are:

Less than \$10,000.00 \$ 50.00
All over \$10,000 there shall be paid a license of \$50.00 plus an amount equal to .1%.

Payment Schedule “D” – If gross receipts are:

On all work done within the city:
\$50.00 on the first \$10,000.00
plus .2% of gross receipts and/or gross cost above \$10,000.00 but not in excess of 50,000.00
plus .02% on all gross business in excess of 50,000.00.

For businesses located within the city on all work performed outside the city or its police jurisdiction, the following schedule shall apply: .01%.

Payment Schedule “E” – If gross receipts are:

\$50.00 on the first \$10,000
plus .05% on all over \$10,000 (gross receipts)

Payment Schedule “F” – \$50.00

Payment Schedule G

Five workers or less	\$35.00
More than 5 and less than 10	\$70.00
More than 10 and less than 15	\$105.00
More than 15	\$140.00

Plus \$5.00 for each worker in excess of 15 workers.

Payment schedule H

Insurance, fire and marine: Each fire and marine insurance company, \$4.00 on each \$100 or major fraction thereof of gross premiums, less returned premiums, received on policies issued during the preceding year on property located in the city provided, that new companies shall pay a flat minimum license of \$50 on which there shall be an adjustment on the above basis at the expiration of the year.

Payment schedule I

Insurance, other than fire, marine and fraternal: Each insurance company other than fire, marine and fraternal shall pay a license of \$10.00 plus \$1.00 on each \$100 and major fraction thereof of gross premiums, less return premiums received during the preceding year on policies issued during such year to citizens and residents of the city.

Payment schedule J

\$50.00 on first \$10,000
plus .07% on all over \$10,000.

Payment schedule K

\$50.00 on first \$10,000
plus .075% on all over \$10,000 (gross receipts).

Payment Schedule L

\$75.00 on the first \$50,000 of gross receipts
plus .05% on all gross receipts over \$50,000 but not in excess of \$250,000.00
plus .0175% on all gross receipts above \$250,000.00.

Payment Schedule M

\$45.00 on the first \$25,000 of gross receipts
plus .05% on all over \$25,000.

Payment schedule N

\$125.00 or .15% of gross receipts, whichever is the greater.

Payment Schedule O

\$100.00 plus .02% on gross receipts over \$50,000. Gross Receipts for the purpose of schedule O does not include governmental fees or taxes.

Payment Schedule P

\$100.00 on the first \$25,000 of gross receipts
plus 2% of gross receipts on all over \$25,000.

Payment Schedule Q: Transient Merchants

Section 1.4(166)(a)	\$200.00
Section 1.4(166)(b)	\$200.00
Section 1.4 (166)(c)	\$35.00

Payment Schedule R: Industrial Equipment

on less than \$10,000.00 (gross receipts)	\$28.00
\$10,000.00 and less than \$25,000.00	\$55.00
\$25,000.00 and less than \$50,000.00	\$85.00
\$50,000.00 and less than \$100,000.00	\$110.00
\$100,000.00 and less than \$200,000.00	\$220.00
\$200,000.00 and less than \$500,000.00	\$ 550.00
\$500,000.00 and less than \$1,000,000.00	\$1,100.00
\$1,000,000.00 and less than \$2,000,000.00	\$2,200 .00
\$2,000,000.00 and less than \$5,000,000.00	\$3,300.00
\$5,000,000.00 and less than \$10,000,000.00	\$4,400.00
\$10,000,000.00 and less than \$20,000,000.00	\$5,500.00
All over \$20,000,000.00	\$6,600.00

Plus an additional amount of 0.015 percent (.00015) of the excess over \$20,000,000.00.

Payment Schedule S:

\$50.00 on the first \$100,000.00 of gross receipts
plus .02% on all over \$100,000.00. Gross receipts for the purpose of schedule s does not include governmental fee or taxes .

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).