



# 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.



## Police Jurisdiction (PJ), Definition and Rate of

Not applicable in Flomaton.

## 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.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541322	Abstractors	A
721151	Accommodations – bed and breakfast inns and services	W
721150	Accommodations – hotels, motels and similar facilities	W
721152	Accommodations – trailer parks, RV parks, and travel parks	W
541325	Accountant/CPAs – individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	A
561550	Administrative services – answering, employment, office, sec., travel,	\$ 50.00
541323	Advertising	B
312141	Alcohol – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312631	Alcohol, whiskey Dealers in whiskey permitted by state law to be sold <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$ 250.00
312141	Alcohol-package store <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
621803	Ambulance – ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	\$ 25.00
713010	Amusement – arcades, golf clubs, marinas,	\$ 259.00
713012	Amusement – Bowling centers Each Lane	\$ 10.00
112990	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	\$ 75.00
315710	Apparel Manufacturing – women, men, children,	\$ 75.00
541326	Architect – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	A
711950	Arts and sports – dance, musical, teams, tracks, promoters, agents- Each event	\$ 100.00
541324	Attorney/Lawyers – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	A
561551	Auctioneer <b>Must Provide Board Certification: Auctioneers Board</b>	Z
812350	Automatic Dry Cleaning	\$ 100.00
332792	Awning Manufacturing	\$ 100.00
311501	Bakeries – Retailer or Wholesale <b>Must Provide Board Certification: Department of Health Permit</b>	C
522721	Bank Branch or ATM – not main office of bank	F
522720	Bank Main Office – not branch location or ATM	F
525003	Bankrupt/Auction (Conducting or engaging in the business of selling goods, merchandise or other personal property, and sale being advertised as insurance, bankrupt, insolvent, assignee executor, trustee, close out, or going out of business sale: or a sale of goods and merchandise damaged by fire, smoke, water or otherwise, except as exempted by Section 40-12-101, Code of Alabama, as amended.	O
525002	Bankrupt/Auction (This section shall not apply to stocks of goods sold its entirety nor to sales under court order, or other judicial process, each event	\$ 100.00
312122	Beer – off premise – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312121	Beer – on/off premise – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312132	Beer & Wine – wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312600	Beverage Manufacturing – all types of soft drinks, bottled water, breweries, ice,	E













Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
333793	Woodworking Manufacturer	E
488240	Wrecker Service	X

## **Schedule "A" Professions**

Each person and each member of a firm engaged in any private practice, vocation, or profession shall pay a license based on gross annual receipts, whether derived by private, partnership, or corporate income, salary, commission, lease or retainer, as follows:

Where gross annual receipts are:

- (A.) \$20,000 and less ..... \$ 75.00
- (B.) \$20,000 or more but less than \$125,000.....\$125.00
- (C.) Greater than \$125,000 or more.....\$200.00

**PROFESSIONAL GROUP** – each professional group that has a permanent place of business **outside the town** but routinely conducts practice in the town as a consultant such as a medical physician in cardiology, urology, oncology, or other specialists.....\$150.00

**DETECTIVES** It shall be unlawful for any person, firm or corporation to carry on or be engaged in or advertise as engaging in the vocation, profession, or business as a private investigator or detective in the Town of Flomaton or its jurisdiction without police clearance and a license issued.

## **Schedule "B" Advertising**

Advertising:

- (A) Vehicles on street with banners, float, cartoons where no other license is paid
  - Per week..... \$ 50.00
  - Per day..... \$ 10.00
- (B) Advertising solicited for radio broadcasting, television  
Broadcasting, newspaper, theaters, or directories..... \$100.00
- (C) Outdoor advertising: persons owning, maintaining, painting,  
Selling or leasing to others, outdoor signs or bulletin boards..... \$100.00

**Schedule "C" –Merchant If gross receipts for the preceding year are:**

<b>More Than</b>	<b>BUT</b>	<b>Less Than</b>	
0		20,000	\$100.00
20,000		50,000	\$150.00
50,000		100,000	\$225.00
100,000		150,000	\$275.00
150,000		200,000	\$325.00
200,000		250,000	\$375.00
250,000		300,000	\$425.00
300,000			\$500.00

**Cigarette and Cigars:**

In addition to any other and all other licenses \$ 10.00  
 Dealer \$110.00

**Restaurant, Café, Coffee Shop, Dining Room:** Whether or not operated in conjunction with hotel or other business

**Butcher and/or Retailer of Fresh Meat**

Use Merchant Rates unless they are those persons selling meats of their own raising and in smaller quantities than a whole hog or a quarter of beef who are not otherwise licensed  
 \$125.00

**Schedule "D"-Repairs**

Repair Shop - Where not operated under special license prescribed herein.

This license shall specify what types of repair job the license is permitted to do, such as watch and clock repair, television, adding machines, cash registers, typewriters, calculating machines, radio or electronics repair, jewelry repair, shoe repair, bicycle, radiator, upholstering vehicle or furniture(not in conjunction with furniture business), etc..... \$75.00

Shoe, Clock or Watch Repair maintained in conjunction with other licensed business.....\$35.00

Upholstering furniture in connection with other related business.....\$50.00

**Schedule "E" – Manufacturer, assembler, or processor - If gross receipts are:**

<b>More Than</b>	<b>BUT</b>	<b>Less Than</b>	
0		50,000	\$100.00
50,000		100,000	\$150.00
100,000		200,000	\$200.00
200,000		300,000	\$250.00
300,000		500,000	\$300.00
500,000			\$375.00

**Schedule "F" – Banks: Savings and Loan associations or dealer in exchange. As set forth in Sections 11-51-130 and 11-51-131 code of Alabama, 1975.**

Where capital surplus, reserves, and undivided profits are:

<b><u>More Than</u></b>	<b>but</b>	<b><u>Not Over</u></b>	
0		\$ 50,000	\$ 10.00
\$ 50,000		\$100,000	\$ 20.00
\$100,000		\$150,000	\$ 30.00
\$150,000		\$200,000	\$ 40.00
\$200,000		\$250,000	\$ 50.00
\$250,000		\$300,000	\$ 60.00
\$300,000		\$350,000	\$ 70.00
\$350,000		\$400,000	\$ 80.00
\$400,000		\$450,000	\$ 90.00
\$450,000		\$500,000	\$100.00
\$500,000		\$600,000	\$110.00
\$600,000			\$125.00

In addition, a license must be obtained for each branch of such banks per year \$10.00

**Schedule "G" - Electric Company and Gas Company**

A. Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

B. An amount equal to 1.5% of the gross revenues received during the preceding calendar year from the sale of electrical current to consumers, users or distributors residing or having a place of business outside the corporate town limits, but with the police jurisdiction of the town.

C. **GAS FITTER:**  
Any person engaged in or proposing to engage in the business of contracting to do, or of superintendent the installation, maintenance or repair of gas systems or gas work. Such individual must qualify to be a certified master gas fitter, actively and continuously connected with the conduct of said business. Such master gas fitter must have in his possession a current annual certificate issued by the state board and available for inspection on request.

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|----|--|----------|
| 1. | Each person not licensed as a Contractor | \$ 55.00 |
| 2. | Contractor, company or firm              | \$150.00 |

D **GASOLINE, WHOLESALE DISTRIBUTING**  
Making deliveries of gasoline, motor fuel or other petroleum products to a tank or station for retail sale within the town whether or not such tank or station is owned or operated by the person making deliveries \$175.00

## Schedule "H" - Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	125.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	250.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	250.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	100.00	Distributors License
(Dealers in Whiskey)	312631	250.00	

## Schedule "I" –Produce- Fruit or Vegetable Dealers

Selling from Vehicles or temporary stands, except farmers selling produce from own farms, (State grower's permit required)

Daily Rate	issued for single day sales activity	\$ 30.00
Weekly Rate	issued for week long sales activity	\$ 75.00
Yearly Rate	issued for annual sales activity	\$350.00

Maintain fixed place of business in town – See Merchants

NOTE: It shall be unlawful to park such vehicle on the streets and use the same as a place of business.

## **Schedule "J" – Automobiles**

A.	Repairs:	
	1. Automobile garage, not including sale or purchase of autos	\$75.00
	2. Where maintained in connection with other licenses business	\$50.00
B:	Paint Shop:	
	1. When not in connection with other licensed business	\$100.00
	2. Where maintained in connection with other licensed business	\$ 75.00
C.	Vulcanizing or retreating	\$100.00
D.	Auto parts, tires, tubes, batteries, etc.	See Merchant
E.	Dealers in both new and used cars:	
	Whose gross annual business is less than \$50,000	\$125.00
	Whose gross annual business is more than \$50,000 but less than \$100,000	\$150.00
F	Upholstering and/or detailing:	
	1. Alone; principal business	\$ 75.00
	2. In connection with other related business	\$ 50.00
G.	Car Wash	
	A. One washing bay	\$ 25.00
	B. Two washing bays	\$ 40.00
	C. All over two washing bays, each	\$ 10.00
H.	Transient or itinerant dealer (no place of business in town)	\$400.00
I.	Storage:	
	1.) Alone; principal business	\$ 50.00
	2.) In connection with other related business	\$ 35.00

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

Telephone Companies (Tax Authorized, Sect. 11-51-128, Code of Alabama 1975)

On intrastate business only: includes cellular telephone companies

A.)	Exchange	\$60.00
B.)	Long Distance	\$15.00

Telegraph Companies(Tax Authorized, Sect 11-51-128, Code of Alabama1975)

\$37.50

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

Carnivals, Circus or Street Fairs, per day	\$350.00
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## **Schedule "M" – Service Stations**

Each Petroleum Product Pump \$25.00

Where automobile repairs are made, repair license required (See Automobile Repair)

Accessories sold at stations with gross sales less than \$20,000 \$25.00  
(Gross sales greater than \$20,000 see Merchant)

## **Schedule "N" - Vending Machines**

Vending machines dispensing food, merchandise or drink \$20.00 each

Vending machines dispensing cigarettes \$20.00 each

Vending machines for music or amusement in conjunction with  
another business \$35.00

Amusement Arcade \$150.00

Adult Arcade Machines (Spin type) each machine \$100.00 each

Nintendo-type machines, each machine \$ 7.50 each

(Authority to levy, Sect. 11-51-98, Code of Alabama 1975)

## **Schedule "O" – Bankrupt, Closeout, Going Out of Business, Etc Sale:**

Conducting, carrying on or engaging in the business of selling goods, wares or merchandise or other personal property, said sales being advertised as insurance, bankrupt, insolvent, assignee executor, trustee, close out, or going out of business sale; or a sale of goods, wares and merchandise damaged by fire, smoke, water or otherwise except as exempted by Section 40-12-101, Code of Alabama, 1975, amended.

A. First two (2) weeks \$125.00

B. After first two(2) weeks, per day \$ 50.00

## **Schedule "P" – General & Specialty Trade Contractors**

NOTE: All homebuilder contractors are required, before purchasing a contractor's license under the license ordinance of the Town, to furnish proof that said general contractor has a duly issued state license for general contractors as required by the Code of Alabama, 1975, as amended.

### GENERAL CONTRACTORS

If the gross amounts of all construction contracts within the Town limits:

- |   |               |
|---|---------------|
| A.) Does not exceed \$20,000                                      | \$150.00      |
| B.) Exceeds \$20,000  | \$150.00 plus |
| \$1.50 for each \$1,000 or fraction thereof in excess of \$20,000 |               |

Plumber, Master: Any person engaged in or proposing to engage in the business of contracting to do, or superintending the installation, maintenance, or repair of plumber, either or both. Such individual must qualify to be a certified master plumber. If such business be a firm or corporation, at least one active employee of such firm or corporation must be a duly registered and certified master plumber actively, continuously connected with the conduct of said business. Such master plumber must have in his possession a current annual certificate issued by the State Board.

### SPECIALTY TRADE/SKILLED LABORER CONTRACTORS:

Painters, Sign Painters, Welder, Tinsmith, Carpenters, Wall Covering, Plumber-Master, Heating & Air Conditioning, Electrician, Brick Mason.

- |  |          |
|--|----------|
| A.) Each person where not licensed as a contractor | \$ 55.00 |
| B.) Contractor, company or firm                    | \$150.00 |

INSULATING AND/OR WEATHER STRIPPING	\$100.00
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## **Schedule "Q" – Nursing Home**

- |                                      |          |
|--------------------------------------|----------|
| A.) With less than 10 beds           | \$100.00 |
| B.) 10 beds or more but less than 25 | \$150.00 |
| C.) 25 beds or more                  | \$200.00 |

## **Schedule "R" – Insurance**

- A.) Life insurance: \$15.00 and in addition thereto \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on policies issued in said year to citizens in the town.
- B.) Fire insurance: 4% of the gross premiums Less return premiums, received risks in the town.
- C.) Liability, property damage, collision, theft and all other forms of insurance thereto \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on policies issued in said year on property within or to citizens being in the town.
- D.) Bonding or surety company: \$15.00 and in addition thereof \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on business written in said year upon risks within or for citizens living in the town.
- E.) Insurance company which has not done business during the preceding year in the town or its police jurisdiction shall pay a license of \$50.00 in advance, and there shall be an adjustment at the expiration of a year on such license according to the schedule herein above specified.

## **Schedule "S"**

Automobiles for hire:

A. Taxi or limousine service: each (Requires Council approval) \$ 50.00

Motor Carriers: As used in the subsection the terms "motor vehicles," contract carrier by motor vehicles and "motor carrier" each have the same meanings respectively as given to said terms in Section 37-3-.2, Code of Alabama 1975.

B. Every motor carrier engaged in the business or exercising the privilege in the town of receiving passengers for transportation, for hire, from the town to another point in the state and every motor carrier engaged in the business or exercising the privilege of transporting passengers for hire to said town from any other point in the state and discharging them in said town, not including persons operating taxicabs, shall pay an annual privilege license tax to the town of  
\$100.00

C. Every motor carrier engaged in the business of exercising the privilege in the town of receiving freight for transportation for hire from the town to another point in the state, shall pay an annual privilege tax to the town of, per truck \$ 50.00

## **Schedule "T" - Itinerants**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$ 350.00.

## **Schedule "U" – Bonding Company**

Each person making application for a municipal business license as a bonding company as defined in Section 40-12-64 Code of Alabama, 1975, as amended, shall pay an amount equal to 1/5 of 1 percent (\$2.00 per thousand) on all gross revenue, professional fees and/or charges received during the preceding year:

Minimum License per year \$100.00

NOTE: In addition, each person making application for a municipal business license as a bonding company shall furnish evidence that each person is properly bonded and/or has adequate securities registered with the state, the power of attorney to sign bonds for the insurance company, and shall list the location of such person's home office before the requested municipal business license will be issued.

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

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

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

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

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

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

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

(2) the merchandise so delivered.

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

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

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

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

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

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

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

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

## **Schedule “W” Hotel, Motel,**

Hotel, Motel, Bread and Breakfast and Similar Facilities

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|--|----------|
| A.) Accommodating at one time not more than 50 persons | \$125.00 |
| B.) Accommodating at one time more than 50 persons     | \$225.00 |

Trailer and RV Parks

- |  |          |
|--|----------|
| 1.) Up to two (2) trailer and/or mobile home spaces each year  | \$ 30.00 |
| 2.) Three to ten trailer and/or mobile home spaces each year   | \$ 75.00 |
| 3.) Each additional trailer and/or mobile home space each year | \$ 2.50  |

Definition of terms “mobile home, house trailer, trailer court, camp or park” for purposes of interpretation in issuing and revoking licenses and permits, Sect 12-1, Code of Alabama 1975.

## **Schedule “X” Wrecker Service**

- |   |         |
|---|---------|
| A.) In conjunction with other licensed business | \$35.00 |
| B.) Only business                               | \$75.00 |

## **Schedule “Y” Barbershop, Beauty Parlor or Shop, Tanning Salons, Pet Care**

- |                                     |         |
|-------------------------------------|---------|
| Barbershop-Each Chair               | \$55.00 |
| Beauty Parlor or Shop-Each Operator | \$55.00 |
| Tanning, each bed                   | \$20.00 |
| Pet Care                            | \$55.00 |

Hair Care, Beauty & Tanning Products, Pet Care products and accessories sold in conjunction with barber, beauty or pet care license with gross sales less than \$20,000 \$25.00

Hair Care, beauty & tanning products and Pet Care with gross sales greater than \$20,000 – See Merchant

Undertaker	\$200.00
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## **Schedule “Z” Auctioneer**

- |                     |         |
|---------------------|---------|
| A.) Each, per Day   | \$20.00 |
| B.) Each, per Month | \$50.00 |
| C.) Each, per Year  | \$75.00 |