



City of Florala (9624) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Florala

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

How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

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

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

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

General Information/FAQs

Certification Requirements

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

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

Gross Receipts. Definition of

AL Code § 11-51-90.1 (2016)

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

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

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

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

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

Location Specific, Definition

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

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

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

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

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

Website: www.avenuinsights.com

Email: businesslicensesupport@avenuinsights.com

Phone: 800.556.7274

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

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541211	Accountant/CPAs – individual and/or firm Must Provide Board Certification: Public Accountancy Board	A
541219	Accounting, Tax Preparation, Bookkeeping, and Payroll Service –All other accounting services	A
541213	Accounting, Tax Preparation, Bookkeeping, and Payroll Service –Tax Preparation Services	A
5223	Activities Related to Credit Intermediation – companies and activities related to credit and mediation	A
541850	Advertising - Display Advertising, Advertising services indoor or outdoor display, aerial, advertising on commercial /noncommercial vehicles, bill posting, sign tacking, distributing advertising matter, and/or letting or supplying bill boards for advertising purposes	\$6 per day \$12 per month \$29 per year
524292	Agencies, Brokerages, and Other Insurance Related Activities – Third Party Administration of Insurance and Pension Funds	B
524210	Agency Office – administration of third parties, pension funds, annuities, etc.	B
115	Agriculture support – Cotton gins, farm mgt, crop production, post-harvest activities	F
481	Air transportation – airline tickets, shipping, freight, charters service	B
312141	Alcohol - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$650.00 (H)
713990	All Other Amusement and Recreation Industries – mini golf courses, bowling alleys, shooting galleries, etc.	\$115.00
339999	All Other Miscellaneous Manufacturing	E1
541990	All Other Professional, Scientific, and Technical Services	A
445299	All Other Speciality Food Stores	F
621910	Ambulance - ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	D
713	Amusement & Recreation Industries – arcades, golf clubs, marinas, fitness, bowling centers	B
112	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
315	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	E1
335	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	C
541370	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	A
541310	Architect, Engineering and related services – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	A
711	Arts and Sports – dance, musical, teams, tracks, promoters, agents	B
811121.00	Automotive Repair and maintenance – Automotive Body, Paint, Interior Repair & Maintenance - Local	\$29.00
811121.01	Automotive Repair and maintenance – Automotive Body, Paint, Interior Repair & Maintenance - Other than local	C
811191	Automotive Repair and maintenance – Automotive Oil Change and Lubrication Shops	C
811111.00	Automotive Repair and Maintenance – Automotive Repair & maintenance	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
811192	Automotive Repair and Maintenance – Car Washes	C
811111.01	Automotive Repair and Maintenance (formerly code 12.00) – SHADE TREE automobile/truck mechanic	\$55.00
522120.01	Bank Branch or ATM – not main office of bank	\$10.00 (U)
312122.00	Beer – Off Premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00 (H)
312132.01	Beer Distributor – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00 (H)
312121.00	Beer –On/Off Premise - state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00 (H)
312	Beverage & Tobacco Product manufacturing	E
31211	Beverage manufacturing - soft drink, ice, bottled water	E
424490.00	Bottled or Canned Soft Drinks	\$230.00
515	Broadcasting – radio and television stations	B
444	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, farm stores, nursery	C
515210	Cable and Other Subscription Programming – Cable and Other Subscription Programming	B
920	Category for Number of - Employees	R
930	Category for number of - square feet used for calculating license amount	S
910.01	Category for number of – Buses, Truck, Equipment	Q
910.02	Category for number of – pool tables	O
910.00	Category for Number of – vending machines	N
910.03	Category for number of –amusement devices and/or games must also purchase code 713120	P
910.04	Category for number of –Fuel Pumps (formerly code 110.00)	First pump \$29.00 per year and each additional pump \$12.00 each (W)
722320	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health Permit	C
325	Chemical manufacturing – of fertilizer, pesticide, paint, soap, and resin	C
624410	Child Day Care Services – Day care	\$40.00
621310	Chiropractor – Offices of Chiropractors, individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	A
312141.04	Club Liquor Class II – state regulated through ABC - must also purchase Beer On/off Premise 312121.00, Wine On/Off Premise 312131.00 and 722410 Drinking Establishment Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$650.00 (H)
323110	Commercial Lithographic Printing – Job Printing, printing without publishing	D
334	Computer & Electronic Manufacturing – audio, video, circuit boards, peripherals	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541511	Computer Programmer – individual and/or firm professional license	A
237110	Contractor - drilling water well and irrigation; pump installation	\$40.00
238350	Contractors - Carpentry Contractors	E
2382	Contractors - Building Equipment	E
2362	Contractors – construction of non-residential buildings; general contractors	E
23611	Contractors – construction of residential buildings, general contractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$115.00
237	Contractors – heavy and civil engineering construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
238210.00	Contractors – LOCAL - specialty trade – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$60.00
238910.01	Contractors – specialty trade – , wrecking and demolition	E
238990.01	Contractors – specialty trade - All Other Speciality Contractors	E
238290	Contractors – specialty trade – Building Equipment Contractors	E
238110	Contractors – specialty trade Concrete, Poured Concrete Foundation and Structure Contractors	E
238310	Contractors – specialty trade – drywall, acoustical & insulation	E
238330	Contractors – specialty trade – floor coverings/all types	E
238130	Contractors – specialty trade – framing, carpentry contractors	E
238150	Contractors – specialty trade – glass and glazing contractors	E
238220.01	Contractors - specialty trade - heating & air conditioning – Local Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$60.00
238220.03	Contractors - -specialty trade - heating & air conditioning – TRANSIENT Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$120.00
238140	Contractors – specialty trade – masonry and stone contractors	E
238990.00	Contractors – specialty trade – non general & non heavy other specialty contractors, all other specialty contractors	E
238320	Contractors – specialty trade – painting and wall covering	E
238220.00	Contractors - specialty trade – plumbing Local Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$60.00
238220.02	Contractors - -specialty trade - plumbing TRANSIENT Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$120.00
238160.00	Contractors – specialty trade – roofing contractors Local	\$115.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238160.01	Contractors – specialty trade – roofing contractors Transient	\$173.00
238910.02	Contractors – specialty trade – Septic Tank Systems, Installation	\$115.00
238170	Contractors – specialty trade – siding contractors	E
238910.00	Contractors – specialty trade – site preparation contractors	E
238120	Contractors – specialty trade – structural steel erection	E
238340	Contractors – specialty trade – tile, marble, terrazzo & mosaic	E
238210.01	Contractors – TRANSIENT - specialty trade – electrical contractors	\$120.00
492	Couriers – couriers and local messengers, services, local delivery services	C
522291	Credit Intermediation and Related Activities - Consumer Lending, finance companies, loan companies	\$55.00
522292	Credit Intermediation and Related Activities - Real estate credit	B
812220	Death Care Services – Cemeteries and Crematories Must Provide Board Certification: Board of Funeral Services	F
812210	Death Care Services – Funeral homes & Funeral services Must Provide Board Certification: Board of Funeral Services	F
999999	Delivery	V
621210	Dentist – Offices of dentists, individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	A
722410	Drinking Places (Alcoholic Beverages) – club, lounge, bar or other - must also purchase Beer On/off Premise 312121.00, Wine On/Off Premise 312131.00 and the appropriate liquor, beer and wine licenses see schedule H..... Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
812320	Dry cleaning & Laundry Services – Dry cleaning and Laundry Services (except Coin-Operated)	\$115.00
812332	Dry cleaning and Laundry Services – Industrial Launderers	B
812310	Drycleaning & Laundry Services – Coin Operated Laundries and Drycleaners	B
611	Educational services – technical, computer, sports, services, business	D
443	Electronic & appliance stores – household, radio, television, cameras & computers	B
8112	Electronic and Precision Equipment Repair and maintenance – all electronic equipment including telephone repair	B
5613	Employment Services – placement agencies, executive search, temporary help	B
541330	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
561710	Exterminating & Pest Control Services-exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	\$115.00
111	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	F
114	Fishing & Hunting – hunting and trapping, finfish, shellfish, supplies, other marine fishing	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
713940	Fitness & Recreational Sports Centers – Fitness and Recreational Sports Centers	B
445291	Food & beverage stores – Baked Goods Stores	F
445	Food & beverage stores – grocery, convenience store, markets	F
445120	Food & beverage stores –Convenience stores	F
445110	Food & beverage stores –Supermarkets and other grocery stores	F
311	Food manufacturing	F
113	Forestry – logging, forestry, timber track operations, timber mgt, forest nurseries and gathering of product.	D
525	Funds, trusts, other financial vehicles– Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	A
442	Furniture & home furnishings stores – furniture, home furnishings, stores, floor coverings, window	B
337	Furniture manufacturing – cabinets, office, household, beds, kitchen	C
447110	Gasoline Retail - Gasoline Stations with Convenience Stores	E
447190	Gasoline Retail – Service Stations, Other Gasoline Stations	E
452	General merchandise stores – department, warehouse clubs, superstores	C
531120	Hall Rental	\$86
446120	Health and personal care stores – Cosmetic, Optical, Health Food	C
446110	Health and personal care stores – Pharmacy & Drug Stores	F
446199	Health and personal care stores –all other health and personal care stores	C
621	HMO – medical centers and services	B
621610	Home Health Care Services	C
623312	Homes for the Elderly – care for elderly and continuing care facilities	D
622	Hospitals – General Medical, Surgical & Specialty	C
524298	Insurance (formerly Code 80.00) – each person writing burial and/or whole life	\$115
524	Insurance Company and/or its agents – casualty, fire and/or marine premiums	11-51-120/123 (see A1)
524114	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123 (see A1)
561622	Investigation and Security Services – Locksmiths	\$29.00
561720	Janitorial Services – janitorial cleaning services – individual or firm	F
561730.01	Landscaping Services	F
561730.00	Lawn Care and Maintenance (formerly code 94.00)	\$40.00
316	Leather and allied product manufacturing – shoes, luggage, handbag, related products, all footwear	E1

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541199	Legal Services – All other legal services	A
541110	Legal Services –individual and/or firm professional license	F
312141.01	Lounge Retail Liquor – state regulated through ABC – must also purchase Beer On/off Premise 312121.00, Wine On/Off Premise 312131.00 and 722410 Drinking Establishment	\$650.00 (H)
333	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	C
521110	Main Bank Office – not branch location or ATM	U
551	Management of Companies and Enterprises – offices, enterprises, regional, corporate	B
31	Manufacturing	
212311	Marble Yards (formerly 101.00)	F
332	Metal fabrication – cutlery, structural, ornamental, machine shops	D
332710	Metal fabrication – Machine Shops	\$115.00
212	Mining - (except for oil and gas) all related mining activities	C
213	Mining support services – for oil and gas mining activities, oil/gas wells	C
453998.01	Miscellaneous Agency Retailers (formerly code 5.00) – Yearly, merchandise of any class	\$115.00
339	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	C
453998.00	Miscellaneous Store Retailers – Fireworks	\$690.00
453110	Miscellaneous Store Retailers – Florists	B
4532	Miscellaneous Store Retailers – Office Supplies, Stationery & Gift Stores	F
453	Miscellaneous Store Retailers –gift, novelty, gift, art and tobacco – if beer, wine or liquor is sold additional licenses are needed see schedule H	C
772330	Mobil Food Services – Street food vendors, Ice cream truck vendors	I
512	Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
441222	Motor vehicle - boat dealers Must Provide Board Certification: Revenue Department-License Section	D
441221	Motor vehicle - Motorcycle, ATV, and Personal Watercraft Dealers Must Provide Board Certification: Revenue Department-License Section	D
441110	Motor vehicle – Automobile – new only car dealer, or new and used Must Provide Board Certification: Revenue Department-License Section	D
441310	Motor vehicle – Automotive Parts and Accessory stores	C
441320	Motor vehicle – Tire Dealers	C
441120	Motor vehicle –Automobile - used only car dealer Must Provide Board Certification: Revenue Department-License Section	D
488410	Motor Vehicle Towing – wrecker service, road side assistance	\$58.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
441	Motor vehicle, parts dealers and accessories – auto, motorcycles, boats, parts and accessories	C
712	Museums – museums and historical sites, zoos, botanical gardens, parks	C
522220	Nondepository Credit Intermediation – Sales financing	A
327	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
454390	Non-store retailers - Peddlers license/ local peddler	I
454312	Non-store retailers – Direct selling establishments – Liquefied Petroleum Gas (Bottled Gas) Dealers	I
4541	Non-Store Retailers – Electronic Shopping & Mail Order Houses	D
454210	Non-store retailers – vending machine operators	N
623110	Nursing Care Facilities – residential nursing care facility, day care, assisted living	D
5611	Office Administrative services – answering, office, sec., clerk, travel	C
211	Oil and gas extraction – natural gas liquid extraction, crude extraction	C
621320	Optometrist –Offices of Optometrists, individual and/or firm professional license Must Provide Board Certification: Optometry Board	A
519	Other Information services and data processing – providing, storing, processing, access to information	A
314	Other manufacturing - mill operations not covered in 313, rugs, linen, curtains	E
812990.00	Other Personal Service – Bail Bonding Services, Bonding Companies Must Provide Board Certification: Alabama Security Commission	\$115.00
812930	Other Personal Service – Parking Lots and Garages	B
812990.01	Other Personal Service –Palm Reading, Numerology Fortune Telling or Clairvoyant – individual reader license	M
561990.00	Other Support Services - Auctioneers Must Provide Board Certification: Auctioneers Board	\$115.00
561990.01	Other Support Services – All other support services	B
6214	Outpatient Care Centers	C
312141.02	Package Store Liquor – state regulated through ABC – must also purchase Beer Off Premise 312122.00, Wine Off Premise 312121.01 and Misc Retail License 453.00	\$650.00 (H)
445310	Package Store Retail – Wine, Beer & Liquor Stores – Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	H
322	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	E
485	Passenger transportation – buggy, other	J
485999	Passenger transportation – all other transit and ground passenger transportation	B
485510	Passenger transportation – charter bus industry	Q
485210	Passenger Transportation – Interurban and Rural Bus Transportation	Q
485310	Passenger transportation – taxi cab and limousine service	J

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
522298	Pawn Shop – whether title pawn or merchandise	A
812	Personal & Laundry Services – hair, skin, barber, beautician, diet, nail, tanning, funerals	B
812113	Personal Care Services – Nail Salons	B
812111	Personal Care Services –Barber Shops Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
812112	Personal Care Services –Beauty Salons Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
324	Petroleum and Coal Manufacturing – Asphalt, grease, roofing, paving products	C
324110	Petroleum Refineries	C
81292	Photofinishing	B
54192	Photographer – studios, portrait, commercial	A
62111	Physician – Offices of physicians, individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	B
326	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
331	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	C
323	Printing & Related Support Activities– screen, quick, digital, books, lithographic, handbills	D
541	Professional, Scientific & Technical Services (FOR DENTIST, PHYSICANS, AND OTHER MEDICAL RELATED PROFESSIONALS, see category 621)	A
511111	Publishing industries (except internet) – Newspaper Publishers	\$173.00
511	Publishing industries (except internet) – newspaper, book, periodical, databases, software	B
482	Rail transportation – transportation, ticket offices, state regulated	11-51-124
531130	Real estate – Lessors of Mini Warehouses & Self Storage Units	\$46 per storage building
531190	Real estate – Lessors of other real estate (Recreation Halls, etc.)	B
531	Real estate – offices, agents, brokers, management, appraisers	B
531110	Real estate (formerly code 6.00) – Lessors of Residential Buildings & Dwellings	\$287 per year per building
5313	Real estate –Activities Related to Real Estate	B
531210.00	Real Estate Agent – Each person selling, leasing or renting real estate or collecting rent thereof on a commission basis for compensation	\$115.00
531210.01	Real estate –Offices of Real Estate Agents and Brokers	B
5324	Rental and leasing – Commercial and Industrial Machinery and Equipment Rental and Leasing	C
5322	Rental and leasing – Consumer goods rental	C
532310	Rental and leasing – General Rental Centers	C
532120	Rental and leasing – Truck, Utility Trailer & RV Rental & Leasing	\$35.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
532	Rental and Leasing Services	C
532230	Rental and leasing Services – movie and video rental	D
53211	Rental and leasing Services – Passenger car rental & leasing	\$92.00
811411	Repair and Maintenance – Home and Garden Equipment Repair and Maintenance	D
811	Repair and Maintenance Shops – General	D
811412	Repairs and Maintenance – Appliance Repairs and Maintenance	D
811430	Repairs and maintenance – Footwear and leather goods repair	D
811420	Repairs and maintenance – Reupholster & furniture repair	D
722110.01	Restaurant – Full Service - if alcohol, beer or wine sold additional licenses are needed. Must Provide Board Certification: Department of Health Permit	F
722110.00	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	F
312141.03	Restaurant Retail Liquor – state regulated through ABC - must also purchase Beer On/off Premise 312121.00, Wine On/Off Premise 312131.00 and Restaurant Retail 722110.01 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$650.00 (H)
311811	Retail Bakeries - Bakeries with baking from flour on the premises, retailing not for immediate consumption Must Provide Board Certification: Department of Health Permit	F
448	Retail Trade Clothing & accessories – men, women, children, infant, shoe, jewelry	B
522120.00	S&L Branch or ATM - not main office of S&L	\$10.00 (U)
522	Savings and Loans- not branch location or ATM	U
523	Securities, Commodity– brokerage, portfolio, investment, other financial services Must Provide Board Certification: Alabama Securities Commission	A
562991	Septic Tank Cleaning Services Must Provide Board Certification: Alabama Onsite Waterwaste Board	\$115.00
487	Sightseeing transportation – scenic and sightseeing, land, air, water, special transporter	A
624	Social assistance–shelters, vocational, child care, abuse, emergency	E
7113	Special Events – Special Events, Promoter Activity	L
451	Sporting Goods & Hobbies – toy, fish, gun, books, games	B
4511	Sporting goods, Hobby, Book and Music Stores – Sporting Goods Stores	B
488490	Support Activities for Transportation – bus terminals, independent operation	37-3-33
541370.01	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
517919	Telecommunications – all other Telecommunications	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
517410	Telecommunications – Satellite Telecommunications per 11-51-128	K
517911	Telecommunications – telecommunications resellers of service	E
517	Telecommunications – telephone local per 11-51-128	K
517110	Telecommunications – Wired Telecommunications Carriers telephone long distance, local per 11-51-128	K
517210	Telecommunications – Wireless Telecommunications Carriers (except Satellite), cellular telephone services per 11-51-128	E
313	Textile mills – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
326212.02	Tire Retreading ITINERANT RETAIL – recapping, rebuilding tires	\$230.00
326212.01	Tire Retreading ITINERANT WHOLESALE – recapping, rebuilding tires	\$86.00
326212.00	Tire Retreading LOCAL – recapping, rebuilding tires	\$29.00
336	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	E1
721191	Travel Accommodations – bed and breakfast inns and services	D
721310	Travel Accommodations – rooming houses and boarding houses	E
72121	Travel Accommodations – trailer parks, RV parks, and travel parks	E
721110	Travel Accommodations – Hotels (except Casino Hotels) and Motels	C
484	Truck transportation	C
4841	Truck transportation – local, long-distance, freight, moving, and storage	C
4842	Truck transportation – Specialized Freight Trucking, common carriers	\$86.00
999.01	Unclassified miscellaneous business services not elsewhere classified	C
999.00	Unclassified miscellaneous personal services not elsewhere classified	B
221122	Utilities – Electric Power Distribution, Electric Company	G
221210	Utilities – natural gas distribution, natural gas company	G
221320	Utilities - sewage treatment facilities	G
221310	Utilities - Water Supply & Irrigation Systems, steam and others	G
541940	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$115.00
713120	Video Game Arcades – per location not including fee per machine (see also schedule “P”) must also purchase code 910.03	\$35.00
493110	Warehousing and storage – General Warehousing and Storage	F
493120	Warehousing and storage – Refrigerated Warehousing and Storage	F
562	Waste management & Remediation services	F
483	Water transportation – coastal, freight forwarders, inland, passenger	B
4246	Wholesale trade – Chemical and Allied Products Merchant Wholesalers	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
4242	Wholesale trade – Drugs and Druggists Sundries Merchant Wholesalers	A
4245	Wholesale trade – Farm Product Raw Material Merchant Wholesalers	A
424410	Wholesale trade – general line grocery merchant wholesalers	A
4244	Wholesale trade – Grocery and Related Product Merchant Wholesalers	A
423.02	Wholesale trade – merchant wholesalers, durable goods	A
4249	Wholesale trade – Miscellaneous Nondurable Goods Merchant Wholesalers	A
424720.00	Wholesale trade – Motor fuels, fuel oils- Wholesale directed to consumers (formerly 109)	\$40.00
424820	Wholesale trade – non-durable – Wine And Distilled Alcoholic Beverage Merchant Wholesalers	\$316.00
424720.01	Wholesale trade – non-durable, Wholesale gasoline distributor,	A
423420	Wholesale trade – Office Equipment Merchant Wholesalers	\$86.25
424490.01	Wholesale trade – Other Grocery and Related Products Merchant Wholesalers	A
424440	Wholesale trade – Poultry & poultry products merchant wholesalers	A
423690	Wholesale trade – Telegraph equipment merchant wholesalers	\$22.50
423.01	Wholesale trade (formerly code 52.00) –distributors of dry goods, etc.	\$115.00
424.01	Wholesale trade (formerly code 53.00) – distributors of groceries, meats, foods	\$92.00
424.00	Wholesale trade –merchant wholesalers non-durable goods	A
423.00	Wholesalers (formerly code 158)	\$316.00
312121.01	Wine – Off Premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00 (H)
312131.00	Wine – On/Off Premise -state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00 (H)
312132	Wine & Beer Distributor – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00 (H)
321	Wood manufacturing – wood preservation, veneer, trusses, millwork	F
337212	Woodworking – woodworking shops	\$58.00

Schedule A- Based on Gross Receipts

More Than	Less Than	
\$0.00	\$5,000.00	\$40.00
\$5,000.00	\$50,000.00	\$60.00 plus \$1.20 per M in excess of \$5,000
\$50,000.00	\$100,000.00	\$80.00 plus \$0.60 per M in excess of \$50,000
\$100,000.00	\$250,000.00	\$135.00 plus \$0.50 per M in excess of \$100,000
\$250,000.00	\$500,000.00	\$210.00 plus \$0.55 per M in excess of \$250,000
\$500,000.00	\$1,000,000.00	\$348.00 plus \$0.55 per M in excess of \$500,000
\$1,000,000.00	\$3,000,000.00	\$503.00 plus \$0.15 per M in excess of \$1,000,000
\$3,000,000.00	\$5,000,000.00	\$803.00 plus \$0.10 per M in excess of \$3,000,000
\$5,000,000.00	Or more	\$1,003.00 plus \$0.05 per M in excess of 5,000,000

Schedule A1

Insurance Fire and Marine: 1) Companies having been previously licensed to do business in the City of Florala or its police jurisdiction in the immediate past year shall pay a license in the amount based on the following: 4% of each \$100.00 of gross premium less return premiums on policies issued during the proceeding year on property located within the corporate limits of Florala, AL, and 2 % of each \$100 of gross premiums less return premiums on policies issued during the preceding year on property located within the police jurisdiction of Florala, AL. Such percentage shall be based on each \$100.00 or major fraction of gross premiums and no credit deduction of any kind shall be allowed or made on account of the cost of insurance or by such company not authorized to do business in the state. 2) Companies not having been licensed in the immediate past year by Florala shall pay a license in the amount based on the following: Each company shall first pay a flat fee of \$11.50 to the city of Florala. This fee shall not be pro-rated regardless of the time of the year the company applies for the license. Each such company shall at the end of the license year but in no case beyond February 1st of the following year shall compute and pay an additional amount of license arrived at by applying the same method of computation applying to companies outlined under Article 1-72-1. From this amount the \$11.50 fee previously paid shall be deducted. This additional amount shall not apply to or authorize such company to continue operations in the following license year in which the \$11.50 fee was paid. For all following consecutive years, such company shall pay under Sub-Paragraph 1 of this article.

Insurance, all other companies: 1) companies having been previously licensed to do business in Florala or its police jurisdiction in the immediate past year shall pay a license in the amount based on the following: A flat fee of \$11.00 plus \$1.15 on each \$100.00 and major fraction thereof on the gross premiums less return premiums received during the preceding year on policies issued during said year to citizens within the corporate limits of Florala and its police jurisdiction. 2) Companies not having been licensed in the immediate past year by the Florala or its police jurisdiction shall pay a license based on the following: First, these companies shall pay a flat fee of \$11.00 before commencing business in Florala. Second, at the end of the license year or in no case later than February 1st of the following year, all companies shall pay an additional amount of license for the same year in which the commenced operation and paid the initial fee of \$11.00 plus \$1.15 for each \$100.00 of gross premiums less return premiums received during preceding said year to citizens within the corporate limits of Florala and police jurisdiction.

Schedule B – Based on Gross Receipts

More Than	Less Than	
\$0.00	\$4,999.99	\$40.00
\$5,000	\$19,999.99	\$60 plus \$2.65 per thousand in excess of \$5,000
\$20,000	\$39,999.99	\$100 plus \$2.20 per thousand in excess of \$20,000
\$40,000	\$59,999.99	\$144 plus \$2.00 per thousand in excess of \$40,000
\$60,000	\$79,999.99	\$184 plus \$1.80 per thousand in excess of \$60,000
\$80,000	\$99,999.99	\$224 plus \$.80 per thousand in excess of \$80,000
\$100,000	\$199,999.99	\$244 plus \$.70 per thousand in excess of \$100,000
\$200,000	\$499,999.99	\$314 plus \$.25 per thousand in excess of \$200,000
\$500,000	\$999,999.99	\$389 plus \$.15 per thousand in excess of \$500,000
\$1,000,000	\$2,999,999.99	\$464 plus \$.037 per thousand in excess of \$1,000,000
\$3,000,000	\$4,999,999.99	\$538 plus \$.01 per thousand in excess of \$3,000,000
\$5,000,000	or more	\$555 plus \$.005 per thousand in excess of \$5,000,000

Schedule C– Based on Gross Receipts

More Than	Less Than	
\$0.00	\$10,000.00	\$40.00
\$10,000.00	\$50,000.00	\$45.00 plus \$2 per M in excess of \$10,000.
\$50,000.00	\$100,000.00	\$125.00 plus \$1.3 per M in excess of \$50,000
\$100,000.00	\$200,000.00	\$190.00 plus \$0.80 per M in excess of 100,000
\$200,000.00	\$500,000.00	\$270.00 plus \$0.25 per M in excess of 200,000
\$500,000.00	\$1,000,000.00	\$345.00 plus \$0.10 per M in excess of \$500,000
\$1,000,000.00	\$3,000,000.00	\$395.00 plus \$0.03 M in excess of \$1000,000
\$3,000,000.00	\$5,000,000.00	\$455.00 plus \$0.05 M in excess of \$3,000,000
\$5,000,000.00	or more	\$555.00 plus \$0.023 in excess of \$5,000,000

Schedule D– Based on Gross Receipts

More Than	Less Than	
\$0.00	\$10,000.00	\$40.00
\$10,000.00	\$50,000.00	\$40.00 plus \$2.70 per M in excess of \$10,000.
\$50,000.00	\$100,000.00	\$110.00 plus \$2.00 per M in excess of \$50,000
\$100,000.00	\$200,000.00	\$160.00 plus \$1.50 per M in excess of \$100,000
\$200,000.00	\$500,000.00	\$260.00 plus \$0.80 per M in excess of \$200,000
\$500,000.00	\$1,000,000.00	\$410.00 plus \$0.70 per M in excess of \$500,000
\$1,000,000.00	\$3,000,000.00	\$560.00 plus \$0.06 per M in excess of \$1000,000
\$3,000,000.00	\$5,000,000.00	\$600.00 plus \$0.05 per M in excess of 3,000,000
\$5,000,000.00	or more	\$620.00 plus \$0.023 per M in excess of 5,000,000

Schedule E– Based on Gross Receipts

More Than	Less Than	
\$0.00	\$5,000.00	\$40.00
\$5,000.00	\$50,000.00	\$80.00 plus \$2.00 per M in excess of \$5,000
\$50,000.00	\$100,000.00	\$170.00 plus \$1.10 per M in excess of \$50,000
\$100,000.00	\$250,000.00	\$255.00 plus \$0.50 per M in excess of \$100,000
\$250,000.00	\$500,000.00	\$300.00 plus \$0.55 per M in excess of \$250,000
\$500,000.00	\$1,000,000.00	\$448.00 plus \$0.31 per M in excess of \$500,000
\$1,000,000.00	\$3,000,000.00	\$503.00 plus \$0.15 per M in excess of \$1,000,000
\$3,000,000.00	\$5,000,000.00	\$803.00 plus \$0.10 per M in excess of \$3,000,000
\$5,000,000.00	Or more	\$1003.00 plus \$0.080 per M in excess of \$5,000,000

Schedule E1– Based on Gross Receipts

More Than	Less Than	
\$0.00	\$50,000.00	\$86.25
\$50,000.00	\$100,000.00	\$115.00
\$100,000.00	\$150,000.00	\$144.00
\$150,000.00	\$200,000.00	\$201.00
\$200,000.00	\$250,000.00	\$288.00
\$250,000.00	\$300,000.00	\$345.00
\$300,000.00	\$400,000.00	\$403.00
\$400,000.00	\$500,000.00	\$518.00
\$500,000.00	\$750,000.00	\$690.00
\$750,000.00	\$1,000,000.00	\$1,150.00
\$1,000,000.00	or more	\$1,428.00

Schedule F– Based on Gross Receipts

More Than	Less Than	
\$0.00	\$5,000.00	\$40.00
\$5,000.00	\$20,000.00	\$60.00
\$20,000.00	\$30,000.00	\$86.00
\$30,000.00	\$40,000.00	\$115.00
\$40,000.00	\$50,000.00	\$144.00
\$50,000.00	\$60,000.00	\$173.00
\$60,000.00	\$70,000.00	\$201.00
\$70,000.00	\$80,000.00	\$230.00
\$80,000.00	\$90,000.00	\$259.00
\$90,000.00	\$100,000.00	\$288.00
\$100,000.00	\$500,000.00	\$345.00
\$500,000.00	\$1,000,000.00	\$500.00
\$1,000,000.00	\$3,000,000.00	\$700.00
\$3,000,000.00	\$5,000,000.00	\$1,000.00
\$5,000,000.00	or more	\$1,300.00

Schedule G– Based on Gross Receipts

Amount of license is state regulated. See Section 11-51-129 of the code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year.

Schedule H– Based on Gross Receipts

040 (Beer on/off Premise)	312121.00	\$75.00
050 (Beer Off Premise Only)	312122.00	\$50.00
060 (Table wine on/off Premise)	312131.00	\$75.00
070 (Table Wine Off Premise Only)	312121.01	\$75.00
010 (Lounge Retail Liquor Class 1)	312121.00	\$75.00
010 (Lounge Retail Liquor Class 1)	312141.01	\$650.00
010 (Lounge Retail Liquor Class 1)	312131.00	\$75.00
011 (Package Store Liquor)	312122.00	\$75.00
011 (Package Store Liquor)	312141.02	\$650.00
011 (Package Store Liquor)	312121.01	\$75.00
020 (Restaurant Retail Liquor)	312121.00	\$75.00
020 (Restaurant Retail Liquor)	312141.03	\$650.00
020 (Restaurant Retail Liquor)	312131.00	\$75.00
032 (Club Liquor Class II)	312121.00	\$75.00
032 (Club Liquor Class II)	312141.04	\$650.00
032 (Club Liquor Class II)	312131.00	\$75.00
110 Wholesale Table Wine & Beer	312132.00	\$375.00
Wholesale Beer Only	312132.01	\$275.00

Schedule I-Peddlers

Daily Rate	Issued for single day activity	\$11.50
WeeklyRate	Issued for week long sales activity	\$29.00
MonthlyRate	Issued for month long sales activity	\$50.00
Yearly Rate	Issued for annual activity	\$172.50

Schedule J- Per Vehicle

1 (one) Taxicab or Limousine	Per Machine	\$50.00
All other Taxicab or Limousines over 1	Per Machine	\$25.00

Schedule K-Telephone and Telecommunications

Alabama State Code 11-51-128 applies

Schedule M – Fortune Tellers

Annual rate is \$525 per year

Schedule N- Vending Machines Per Machine

1-5 machines	per machine (except cigarette)	\$15.00
5-10 machines	per machine (except cigarette)	\$10.00
over 10 machines	per machine (except cigarette)	\$5.00
Cigarette vending Machines	per machine	\$25.00

Schedule O – Billiard and/or Pool Tables (per table)

1 to 2 tables	Per table	\$15.00
All tables over 2	per table	\$10.00

Schedule P – Amusement Devices

First 10 machines	Per machine	\$15.00
All machines over 10	Per machine	\$10.00

Schedule Q- Buses, Trucks and Other Equipment (per unit)

First 1-2 buses, trucks or other equipment	Per vehicle or equipment	\$50.00
2-5 buses, trucks or other equipment	Per vehicle or equipment	\$25.00
Over 5 buses, trucks or other equipment	Per vehicle or equipment	\$10.00

Schedule R- Number of Employees

R1	Where personnel are from 1 to 2 people.....	\$ 100.00
R2	Where personnel are from 3 to 5 people.....	\$ 250.00
R3	Where personnel are from 6 to 10 people.....	\$ 400.00
R4	Where personnel are from 11 to 20 people.....	\$ 550.00
R5	Where personnel are from 21 to 50 people.....	\$ 700.00
R6	Where personnel are from 51 to 75 people.....	\$ 850.00
R7	Where personnel is from 76 to 100 people.....	\$1,000.00
R8	Personnel over 100 to be \$1,000.00 + \$50.00 per person over 100.	

Schedule S- Square Feet

S-1	From zero	to	5,000 Square Feet.....	\$100.00
S-2	From 5,000	to	10,000 Square Feet.....	\$200.00
S-3	From 0,000	to	20,000 Square Feet.....	\$300.00
S-4	From 0,000	to	30,000 Square Feet.....	\$400.00
S-5	From 0,000	to	40,000 Square Feet.....	\$500.00
S-6	From 0,000	to	50,000 Square Feet.....	\$600.00
S-7	From 0,000	to	60,000 Square Feet.....	\$700.00
S-8	From 0,000	to	70,000 Square Feet.....	\$800.00
S-9	From 0,000	to	80,000 Square Feet.....	\$900.00
S10	From 0,000	to	90,000 Square Feet.....	\$1,000.00
S11	From 90,000	to	100,000 Square Feet.....	\$1,200.00
S16	100,000	up	\$1,200.00 plus \$.01 per square ft over 100,000	

Schedule U- Banks/Savings & Loans

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings & Loan ATM Location	\$10.00
Savings & Loan Branch Location	\$10.00
Savings & Loan Mail Office Facility	\$125.00

Schedule "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 – Based on Number of Pumps

First pump \$29.00 per year and each additional pump \$12.00 each.