

Town of Frisco City (9394)
Business License
Fee Schedule
including General Information/FAQs



Thank you for doing business in the Town of Frisco City

All businesses operating in the city limits or police jurisdiction of the Town of Frisco City 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
1.00	Abstracts: Abstracter, Title: Each person firm or corporation engaged in negotiating loans on real estate where a salary or commission is paid	\$50.00
2.00	Accounts: Certified or Public Must Provide Board Certification: Public Accountancy Board	\$150.00
3.00	Advertising Agency	\$50.00
4.00	Advertising Signs: Billboards	\$75.00
5.00	Advertising: Sidewalk Bench	\$75.00
6.00	Advertising: Radio Broadcasting Station	\$100.00
7.00	Advertising: Television Station	\$100.00
8.00	Agents: Any person taking orders, selling, or delivering articles and/or merchandise	Merchandise Gen Rate
9.00	Agents: Not specifically mentioned	\$5.00 per day
10.00	Ambulance Services Must Provide Board Certification: Alabama EMSP Licensure	\$25.00 Each Ambulance
11.00	Apartment Building or Complexes	\$4.00 Per Bedroom
12.00	Architects Must Provide Board Certification: Architects Registration Board	\$150.00
13.00	Artisan or Craftsman: Shows or events where dealers, artisans, craftsmen and similar types display and sell their goods, wares, or merchandise to the public. It is the responsibility of sponsoring person, group, agency to purchase the license	\$50.00 per event
14.00	Attorney at Law: Where gross annual receipts are:	
		\$15,000.00 and Less \$60.00
		\$15,000.00-\$125,000.00 \$125.00
		\$125,000.00 and above \$250.00
	Must Provide Board Certification: Alabama State Bar	
15.00	Auctioneer: License per week, or per separate auction sale Must Provide Board Certification: Auctioneers Board	\$150.00
16.01	Auto Dealers: New Must Provide Board Certification: Revenue Department-License Section	\$200.00
16.02	Auto Dealers: Used Must Provide Board Certification: Revenue Department-License Section	\$100.00
17.00	Bankrupt or fire stock sales (Per Week)	\$50.00
18.00	Banks: Where capital, surplus, reserves, and undivided profits combined are:	
		\$0.00 and not over \$450,000.00 \$90.00
		\$450,000.01 and not over \$500,000.00 \$100.00
		\$500,000.01 and not over \$600,000.00 \$110.00
		In excess of \$600,000.01 \$125.00
19.00	Barber Shops:	
		First Chair \$25.00
		Each additional chair \$25.00
	Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	
20.00	Beauty Parlors:	
		First Operator or Hair Dresser \$30.00
		Two Operators \$50.00
		Three Operators \$60.00
		Each additional operator \$10.00
	Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	
21.00	Bakeries	Merchandise Gen Rate
22.00	Bakery Routes: Route selling loaf bread, pastries, and doughnuts	\$75.00
127.00	Beer Off Premise - no proration of license allowed - ABC license required Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
23.00	Billiard Parlors and Pool Rooms (GAME ROOMS):	See Town Clerk
24.00	Boat Sales, Repair, and Marinas	Merchandise Gen Rate
25.00	Bondsmen	\$75.00
26.00	Body Shop	Merchandise Gen Rate
27.00	Bottling Works: Delivery within city limits or police jurisdiction	\$100.00
28.00	Bowling Alley	\$50.00
29.00	Building Supply Dealers	Merchandise Gen Rate
30.00	Burglar Alarm Systems: Each person, fir, or corporation, selling, installing, or maintaining Must Provide Board Certification: Alabama Electronic Security Board of Licensure	\$75.00
31.00	Bus Terminal: the business of operating a bus terminal where tickets are sold	\$50.00
32.00	Butane / Propane: Delivery inside city limits	\$75.00
33.00	Car Wash: Person, firm, or corporation providing the service of washing cars(not coin operated)	\$50.00
34.00	Carnival, Circus, Entertainment	See Town Clerk
35.00	Cabinet Maker or Wood Working Shop	\$75.00
36.00	Carpet Sales and Services: delivery, installation within the city limits	\$75.00
37.00	Catering Services	\$35.00
38.00	Cemetery Companies: the business of selling, soliciting the sale or furnishing cemetery lots	\$50.00
39.00	Clairvoyant, Palmist, or Fortune Tellers	\$75.00 Per Day
40.00	Coin Operated Car Wash	\$75.00
41.00	Collecting Agency	\$25.00 Per Day
42.00	Concrete and / or Asphalt Ready Mix	\$100.00
43.00	Convenience Stores: Per Gas Pump	\$15.00
43.01	Convenience Stores: Sale of Merchandise	Merchandise Gen Rate
44.00	Chimney Sweep	\$25.00
45.01	Contractor General and/or Sub Contractor: Resident Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$85.00
45.02	Contractor General and/or Sub Contractor:Non Resident Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$100.00
45.03	Sub Contractor:All general contractors must furnish the Town Clerk with a full list with names and addresses Sub Contractor until his license has been paid. Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$75.00
46.00	Credit Financing	\$150.00
47.00	Dairy / Milk Delivery	\$75.00
48.00	Dancing Schools	\$75.00
49.00	Data Processing Service	
50.00	Daycare Center or Day Nursery: Must Provide Board Certification: Department of Human Resources	6 or less people \$75.00 7 to 12 people \$85.00 Over 12 people \$95.00
51.00	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	Merchandise Gen Rate
52.00	Doctors Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	Merchandise Gen Rate
53.00	Employment Agency	Merchandise Gen Rate

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
54.00	Exterminators Must Provide Board Certification: Department of Agriculture and Industries	See Pest Control
55.00	Farmers Cooperative Any Person, Firm, or Corporation doing business as a farmers cooperative market dealing in livestock, auction sales, cotton ginning, buying or selling of coal, fruits, insecticides, drinks, tires, pecan buying, fertilizing, warehouse	\$500.00
56.00	Feed Dealers	Merchandise Gen Rate
57.00	Fertilizer Dealers	Merchandise Gen Rate
58.00	Fire Extinguishers: retail maintenance and services	\$45.00
59.00	Fire Works:Each Person, Firm or Corporation selling fireworks in the Town of Frisco City or is Police Jursidiction shall comply full to State Law concerning sale for fire works and shall pay a license PER ANNUM (not prorated for Police Jurisdiction)	\$100.00
60.00	Fitness Center and/or Spa	\$60.00
61.00	Florist and Flower Shop	Merchandise Gen Rate
62.00	Fruit, Vegetable, Seafood, Etc. Peddlers:Any Person, Firm, or Corporation selling from truck, automobile, or any temporary location or structure to public at retail level. Excluded are residents of Monroe County selling products grown on farms in Monroe County and seafood from Monroe County lakes or rivers.	\$200.00
63.01	Furniture Dealers: Dealers inside Frisco City	Merchandise Gen Rate
63.02	Furniture Dealers: Dealers not maintaining an establishment within Frisco City	\$100.00
64.00	Garages: Mechanic	\$35.00
	Garages: 2-3 mechanics	\$45.00
	Garages: 4 or more mechanics	\$55.00
64.01	Garages: Selling parts, and accessories	Merchandise Gen Rate
64.02	Garages: Each Gasoline Pump	\$15.00
65.00	Glass Companies: Resident	Merchandise Gen Rate
65.01	Glass Companies: Non Resident	\$75.00
66.00	Gun Repair Shop	\$55.00
67.00	Graders & Excavating Contractors	See Contractors
68.00	Home Health Care Services	\$55.00
69.00	Hospitals, Infirmaries & Clinics	\$100.00
70.01	Insurance Companies: Fire & Marine Each fire & marine insurance company shall pay \$4.00 on each \$100.00 or major fraction thereof, or major fraction thereof, of gross or premiums on policies issued during the preceding year, on all property in the Town of Frisco City, Alabama	
70.02	Insurance Companies: Other than Fire & Marine All insurance companies other than Fire & Marine, charging a premium for contracts of policies, shall pay \$15.00 plus \$1.00 on each \$100.00 or fraction thereof on gross premiums, less return premiums received during the proceeding year, of the current license year, on all policies in the Town of Frisco City, AL.	
71.00	Ice Delivery/Maker	\$50.00
72.00	Interior Decorators	\$35.00
73.00	Job Printing	\$75.00
74.00	Junk Dealers or Junk Yards	\$75.00
75.00	Landscape Contracting and Lawn Care Service	\$75.00
76.00	Lawn Cutting	\$40.00
77.00	Linen Supply and/or Uniform Rental	\$50.00
78.00	Machine Shop Repair	\$75.00
79.01	Manufacturing: Furniture	\$300.00
79.02	Manufacturing: Clothing	\$300.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
86.00	1/2 ton truck	\$10.00
86.01	1 to 2 ton truck	\$20.00
86.02	2 to 3	\$30.00
86.03	3 tons or over	\$50.00
87.00	Music Teacher:5 to 10 Pupils	\$10.00
87.01	Music Teacher:more than 10 Puplis	\$15.00
88.00	Pecan Buyers	\$75.00
89.00	Peddler, Transient: each person, seller of services, vendor, or peddler engaged in the business of selling and delivering goods or services whether from truck, car, or otherwise, and not having a permanent residence or place of business in the Town of Frisco City, Alabama or its police jurisdiction	\$50.00
	ALL DOOR TO DOOR SALES MUST BE CONDUCTED BETWEEN THE HOURS OF 8:00 AM & SUNSET	
90.00	Pest Control or Exterminators: each person selling disinfectant, insecticide, and/or exterminators in the business of pest extermination in any manner shall pay Must Provide Board Certification: Department of Agriculture and Industries	\$100.00
91.00	Pharmacists Must Provide Board Certification: Pharmacy Board	Merchandise Gen Rate
92.00	Photographers	\$25.00
93.00	Piano Tuning or Repair	\$25.00
94.00	Pets Clipping and Grooming	\$25.00
95.00	Public Bookkeeper	\$75.00
96.00	Public Utilities Other Than Telephone, Telegraph, Express Companies, Railroads, & Sleeping Car Companies: each person, firm, or corp. operating a public utility including electric light or power plants, water works, & gas shall pay an amount equal to 3% of the gross receipts inside the corporate limits of the Town of Frisco City, AL and in addition 1-1/2% of the gross receipts outside the corporate limits, but within police jurisdiction of the Town of Frisco City, AL received during the calendar year proceeding the current license year from customers, users, and/or distributors residing in or having a place of business in the Town of Frisco City, Alabama or its jurisdiction. Utilities which are otherwise licensed hereunder provisions of their franchise are excepted from this license	
96.01	PUBLIC UTILITIES SELLING AT RETAIL GOODS, WARES AND/OR MERCHANDISE OR OTHER APPLIANCES IN ADDITION SHALL BUY A LICENSE BASED ON GROSS RECEIPTS.	Merchandise Gen Rate
97.00	Pulpwood Concentration Yard	\$100.00
98.00	Pulpwood Dealers	\$75.00
99.00	Radio Broadcasting Stations	\$125.00
100.00	Radio & Television Repair	Merchandise Gen Rate
101.00	Real Estate Agents	\$50.00
102.00	Renting & Leasing: each person, firm, or corporation engaged in the business of renting or leasing real or personal property to others, including but not limited to office space, buildings, houses, office furniture, and equipment shall pay a license based on gross receipts as follows: \$ 0.00 to \$ 10,000.00 \$30.00 Plus \$ 11.00 per \$ 10,000.00 over every \$10,000.00	

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
103.00	Restaurants \$ 0.00 to \$ 100,000.00 Plus \$ 11.00 per \$ 10,000.00 over every \$10,000.00 Must Provide Board Certification: Department of Health Permit	\$100.00
104.00	Skating Rinks	\$200.00
105.00	Sand & Gravel	\$50.00
106.00	Security Guard Service	\$75.00
107.00	Septic Tank Cleaning	\$75.00
108.00	Sheet Metal Shop	\$75.00
109.00	Sign Painter	\$25.00
110.00	Soliciting Job Printing & Office Supplies	\$75.00
111.00	Taxidermists	\$50.00
112.00	Tanning Booth and/or Beds (EACH)	\$25.00 Each
113.01	Telephone Company: each person, firm, or corp. operating a telephone system including cell phone companies(Code of Alabama 11-51-128)	\$165.00
113.02	Telephone Company: Long Distance	\$75.00
114.00	Tractor and/or Farm Machinery Sales	Merchandise Gen Rate
115.00	Trailer Courts or Mobile Home Courts (EACH SPACE)	\$10.00
116.00	Trailer Delivery and/or Set Up	\$100.00
117.00	Trash Collecting	\$35.00
118.00	Travel Agency	\$75.00
119.00	Street Trimmer	\$55.00
120.00	Upholstery	\$75.00
121.00	Vending Machines (PER MACHINE)	\$10.00
122.00	Washateria	\$75.00
123.00	Welding Machine Shop	\$75.00
124.00	Wholesale Delivery: each person firm or corporation who sells goods, wares or merchandise, to merchantsand makes deliveries from a truck or motor vehicle in which he is traveling at the time, whether an order is taken before such delivery is made or not.	\$75.00
128.00	Wine Off Premise - No proration allowed - ABC license required Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
125.00	Wood Dealers	\$10.00
126.00	Wrecker / Towing	\$50.00

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).