



# 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 Gainesville.

## 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  
Fax: 844.528.6529  
Free, Easy Online Filing available at <https://rds.bizlicenseonline.com>.

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
1	00	<b>Abstractors</b> – each person, firm or corporation	\$40.00
541810	00	<b>Advertising:</b> each person, firm or corporation advertising or soliciting in the Town of Gainesville or its Police Jurisdiction	\$40.00
238220	00	<b>Air Conditioning:</b> installation and/or repair <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	\$40.00
2	00	<b>Air Cooled Motors:</b> sale of, or service on	\$40.00
531311	00	<b>Apartments</b>	\$45.00 for every four units
541310	00	<b>Architects:</b> each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession <b>Must Provide Board Certification: Architects Registration Board</b>	\$40.00
541110	00	<b>Attorney at Law:</b> each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession <b>Must Provide Board Certification: Alabama State Bar</b>	\$40.00
541211	00	<b>Auditors or Tax Service:</b> each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession	\$40.00
811192	00	<b>Automatic Car Wash:</b>	\$40.00
811111	00	<b>Automobile Garage/Body Work/Paint Shop:</b> repair and/or storage	\$40.00
441310	00	<b>Automobile Parts, Batteries, Tires and Accessories:</b> dealers in wholesale or retail from locally established place of business,	1st \$1,000 stock - \$40.00, each add'l \$1,000 stock -\$2.50 per thousand
441320	00	<b>Tires and Accessories:</b> dealers in wholesale and retail where the business is not conducted from a locally established place of business,	\$115.00
441110	00	<b>Automobile Truck &amp; Tractor Dealers:</b> dealers or agents, whether new or used cars <b>Must Provide Board Certification: Revenue Department-License Section</b>	\$75.00
423220	00	<b>Awning or Venetian Blinds:</b> dealers in awnings or venetian blinds, when not connected with another business	\$40.00
812990	00	<b>Bail-Bond Company</b>	\$75.00
311811	00	<b>Bakeries:</b> located within the Town of Gainesville, Alabama	\$40.00
424490	00	<b>Bakery Products:</b> selling at wholesale	\$40.00
521110	00	<b>Bank</b>	\$25.00
812111	00	<b>Barber Shops:</b> if selling merchandise, must <b>ALSO</b> purchase license for code #812111.01 <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	one chair - \$40.00, for each add'l chair -\$5.00
812111	01	<b>Barber Shops:</b> where merchandise is for sale. <b>BASED ON STOCK</b> <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	stock is less than \$500.00 -\$15.00, stock from \$500.00-\$1000.00 -\$25.00
812112	00	<b>Beauty Parlors:</b> manicurist, chiropodist or hair dresser. If selling merchandise, must <b>ALSO</b> purchase license for code #812112.01 <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	1st person employed - \$40.00, for each add'l person -\$5.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812112	01	<b>Beauty Parlors:</b> that offers merchandise for sale. <b>BASED ON STOCK</b> <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	stock is less than \$500.00 -\$15.00, stock from \$500.00-\$1000.00 -\$25.00
811490	00	<b>Bicycle Shop:</b> sale and/or repair	\$25.00
713990	00	<b>Billiard or Pool Tables:</b>	1st table -\$225, for each add'l table -\$25.00
721310	00	<b>Boarding House:</b> shall be termed any place or home boarding or rooming three or more persons	\$40.00 each room
811430	00	<b>Boot or Shoe Repair:</b> repairs	\$40.00
3	00	<b>Bottling Works:</b> bottling carbonated drinks or wholesale distribution of,	\$40.00
713950	00	<b>Bowling or Ten Pin Alley:</b> <i>maximum license is \$150.00</i>	1st alley -\$40.00, each add'l alley - \$15.00
238140	00	<b>Brick Masons</b>	\$40.00
444110	00	<b>Building Materials:</b> dealers in lumber, shingles, bricks, concrete products, whether or not carried as a part of another business	1st \$1,000 stock - \$40.00, each add'l \$1,000 -\$2.50
485991	00	<b>Buses:</b> each person, firm or corporation operating passenger buses for hire, whether or not having a terminal station, depot or waiting room within the corporation limits of the Town of Gainesville	\$40.00
423420	00	<b>Business Machines:</b> each person or dealer in, whether principal stock in trade or not	\$40.00
454312	00	<b>Butane or Propane Gas Dealers:</b> commonly known as bottled gas	\$25.00
337110	00	<b>Cabinet Makers:</b> furniture, repairs or cabins shop, for each person, firm or corporation so engaged	\$40.00
454390	00	<b>Canvassers:</b> each person who canvasses from house to house selling any commodity not otherwise listed. Widows and Cripples exempted from payment of this license under proper proof submitted to the Mayor	\$40.00
238350	00	<b>Carpenter:</b>	\$40.00
424520	00	<b>Cattle Dealers:</b>	\$30.00
453991	00	<b>Cigarette Dealers:</b> whether connected with another business or not.	\$25.00
711190	00	<b>Circus or Ring Show: Purchase at City Hall</b>	each performance - \$55.00, side show -\$25.00, street performance or other shows per week -\$260.00, dramatic performance - \$25.00 each performance
812320	00	<b>Cleaning, Pressing or Dyeing Establishment:</b> including self-service cleaners, or soliciting work for same within town limits	\$40.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812320	01	<b>Cleaning, Pressing or Dyeing Establishment:</b> including self-service cleaners or soliciting work for same out of town	\$55.00
811490	01	<b>Clock and Watch Repair</b>	\$40.00
454319	00	<b>Coal Dealers</b>	\$40.00
4	00	<b>Coal Yards:</b>	\$40.00
5	00	<b>Cold Drinks:</b> bottled goods	\$25.00
493120	00	<b>Cold Storage or Quick Freeze Plants:</b>	\$40.00
6	00	<b>Common Carrier or Contract Carrier:</b> operating within or through Town of Gainesville	\$40.00
7	00	<b>Concrete:</b> delivery of concrete from outside Gainesville	\$25.00
8	00	<b>Contractor, General:</b> each person, firm or corporation doing work by contract and/or employing others to do the work. This license covers all employees of said contractor whether regular, part-time, or a sub-contractor while working on contractors job <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$40.00
115111	00	<b>Cotton Gin:</b>	1st four gin heads -\$40.00
561450	00	<b>Credit Bureau:</b>	\$40.00
321114	00	<b>Cross Ties:</b> buyers of or dealers in	\$40.00
713990	01	<b>Dance Hall:</b> each dance held within the town limits, where admission is charged.	\$150.00
488490	00	<b>Delivery:</b>	V
621399	00	<b>Dental Lab Technician:</b> each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession	\$40.00
621111	00	<b>Doctors:</b> Medical, Faith, Osteopath or Chiropractic: each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	\$40.00
446110	00	<b>Drug Stores:</b> each, for filling prescriptions. Which license shall exclude stock tax on pharmaceutical stock only. <b>Must Provide Board Certification: Pharmacy Board</b>	\$40.00
811412	00	<b>Electrical Appliances, Repair or Services of:</b> when principal business	\$40.00
238210	00	<b>Electrician:</b> <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	\$40.00
424690	00	<b>Explosives:</b> each person, firm or corporation, selling or offering for sale, explosives	\$40.00
9	00	<b>Express Companies:</b> each express company having an office in the town limits, for the privilege of doing interstate business in said Town	\$40.00
10	01	<b>Exterminators:</b> rats, termites or other pests. For local inspections	\$25.00
10	00	<b>Exterminators:</b> rats, termites or other pests. For office in said town <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	\$40.00
236118	00	<b>Renovators:</b> operators or solicitors	\$40.00
424910	00	<b>Fertilizer Dealers:</b> selling at retail or storing and delivering	\$40.00



Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
447190	00	<b>Filling Stations:</b> selling gas and oil only	\$25.00
238330	00	<b>Floor Covering Sales &amp; Installation:</b> when not in connection with another established business for which a license is required under this ordinance	\$40.00
453110	00	<b>Florist or Floral Shops:</b> dealing in real or artificial flowers or floral arrangements	\$40.00
812990	01	<b>Fortune Teller:</b>	\$150.00
454390	01	<b>Fruit or Produce Dealers:</b> either or both, selling from car, railroad or track of motor truck wholesale. (Subject to restrictions heretofore imposed by the Town Council)	\$40.00
812210	00	<b>Funeral Homes:</b> <b>Must Provide Board Certification: Board of Funeral Services</b>	\$40.00
562111	00	<b>Garbage Collection:</b>	\$40.00
11	00	<b>Gas Fitters:</b> (Subject to restrictions heretofore imposed by the Town Council) <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	\$25.00
238150	00	<b>Glass Works:</b> installation or repair of glass	\$40.00
423940	00	<b>Gold and Silver Dealers:</b>	\$40.00
713990	02	<b>Golf:</b> (a) for the operations of each indoor golf game similar therto, whether played on the floor or table and by whatever name called (b) or miniature golf course, out-of-doors	\$40.00
12	00	<b>Hatchery:</b>	\$40.00
721110	00	<b>Hotels:</b>	\$40.00
238992	00	<b>House Movers:</b>	\$40.00
424430	00	<b>Ice Cream Dealers:</b> not connected with soda fount	\$25.00
312113	00	<b>Ice Factories:</b> Plants or dealers	\$40.00
524	00	<b>Insurance:</b> Fire and/or Marine	11-51-121-123
524	01	<b>Insurance:</b> All other	11-51-121-123
13	00	<b>Junk Yards:</b> or dealers	\$40.00
624410	00	<b>Kindergarten/Daycare/Nursery:</b> <b>Must Provide Board Certification: Department of Human Resources</b>	\$40.00
561730	00	<b>Landscaping:</b>	\$75.00
812310	00	<b>Laundry:</b> or solicitors therefore, each person, firm or corporation. In town limits	\$40.00
812310	01	<b>Laundry:</b> or solicitors therefore, each person, firm or corporation out of town. For picking up laundry in town limits	\$55.00
722211	00	<b>Lunch, Restaurant or Sandwich Stands:</b> <b>Must Provide Board Certification: Department of Health Permit</b>	\$40.00
14	00	<b>Drug Stores selling soup and sandwiches,</b> <b>Must Provide Board Certification: Department of Health Permit</b>	\$10.00
522120	00	<b>Loan Companies or Loan Associations:</b>	\$40.00
15	00	<b>Machine and/or Welding Shops:</b>	\$40.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
16	00	<b>Manufacturing Factories or Plants:</b>	\$40.00
453998	00	<b>Marble Dealers or Agents:</b> for monuments or tombstones, each person, firm or corporation who sells, offers for sale, furnished or erects either monuments or tombstones in the town limits shall pay an annual license	\$40.00
454470	00	<b>Meats, Fish or Dealers in Commodities of Like Nature:</b> selling from wagon, truck or market	\$40.00
17	00	<b>Medicine Patent:</b> each person, firm or corporation who offers for sale any patent medicine with other business or in connection therewith except drug stores regularly licensed	\$40.00
453910	00	<b>Merchants (Retail): BASED UPON AVERAGE STOCK CARRIED</b>	When stock is less than \$500- \$25.00 When stock \$500.00-\$1000.00-\$35.00 Each add'l \$1000.00- \$2.00
424990	00	<b>Merchants (Wholesale):</b> when gross annual business does not exceed \$50,000.00	\$40.00
311211	00	<b>Mills:</b> for grinding grain or feed	\$40.00
18	00	<b>Mobile Homes Maintenance and Repair:</b>	\$40.00
511110	00	<b>Newspaper:</b> each person, firm or corporation running, operating or engaging in the newspaper business, including advertising and soliciting for same	\$40.00
424720	00	<b>Oil Companies:</b> wholesale or delivering from wagon or other vehicles within the corporate limits of the town	\$40.00
19	00	<b>Opticians:</b> each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession <b>Must Provide Board Certification: Optometry Board</b>	\$40.00
238320	00	<b>Painters and/or Paper Hangers:</b>	\$25.00
511110	01	<b>Papers:</b> or periodicals of any kind, agents for selling or soliciting subscriptions, each year. Provided further that no license shall be issued except under satisfactory proof that the agent has the authority of the publisher to transact such business.	\$25.00
238990	00	<b>Paving Contractors:</b> each person, firm or corporation	\$25.00
522298	00	<b>Pawn Brokers:</b> or agents doing a pawn broker's business	\$25.00
453910	01	<b>Pet Shops:</b>	\$25.00
541921	00	<b>Photo Studio or Photographer:</b> resident and non-resident	\$40.00
20	00	<b>Pistol or Rifle Cartridges:</b> when principal business	\$40.00
238220	01	<b>Plumbers:</b> <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	\$25.00
561612	00	<b>Private Security Agencies:</b>	\$25.00
21	00	<b>Professions and Vocations:</b> each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession	\$40.00
423990	00	<b>Pulpwood Dealer:</b>	\$40.00
515111	00	<b>Radios and Victrolas:</b> each person, firm or corporation operating or engaging in radio business including advertising and soliciting for same	\$40.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
561599	00	<b>Railroads:</b> for each railroad maintaining an office in the town used in the business of transportation of freight or passengers to and from Gainesville and other points with the State of Alabama	\$40.00
531210	00	<b>Real Estate Agents:</b> each person, firm or corporation dealing in real estate or land business, who buys, rents or sells or exchanges real estate for profit, in connection with insurance or abstract companies or when in connection with and taking both or when real estate only.	\$40.00
423990	01	<b>Rifles, Guns, Bowie Knives, Brass Knuckles, Pistols:</b> when not sold at an established hardware business or gun shop	\$40.00
238160	00	<b>Roofers:</b>	\$25.00
453310	00	<b>Sale Barn:</b> each person, firm or corporation selling or offering for sale used, damaged or salvaged merchandise whether on commission or from stock of goods	\$40.00
321912	00	<b>Saw Mills and/or Planing Mills:</b>	\$40.00
812310	03	<b>Self-Service Laundry:</b>	\$25.00 for first machine, \$2.00 each add'l machine
423620	00	<b>Sewing Machine Agents:</b> or dealers	\$25.00
541930	00	<b>Sign Painters</b>	\$25.00
454210	00	<b>Slot Machines:</b> for the operation of each slot machine, automatic vending machine or receptacles designed to receive coin in connection with sale, use or enjoyment of property of service of good, wares or merchandise, electrical current or other commodity of value, the operation of which is not lawful. Includes coin operated pool tables	\$25.00 each device/ machine
713940	00	<b>Skating Rink:</b>	\$40.00
238120	00	<b>Structural Steel Erectors:</b>	\$40.00
22	00	<b>Surveyors:</b> <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	\$40.00
485310	00	<b>Taxicabs:</b> issues subject to certain restriction of Town Council	\$40.00 each cab
517110	00	<b>Telegraph Companies:</b> for each commercial telegraph company having an office in the Town of Gainesville and engaging in the business of sending from and receiving at Gainesville, telegrams destined for and coming from other points within the State of Alabama and exclusive of such telegrams sent or received by the Federal Government and its agents	\$40.00
517212	00	<b>Telephone Companies:</b> for each company providing long distance connection between Gainesville and other points in Alabama	\$8.00
517212	01	<b>Telephone Companies:</b> for each company providing local connection between Gainesville and other points in Alabama	\$15.00
512131	00	<b>Theaters or Moving Picture Shows:</b>	\$40.00
531190	00	<b>Trailer Camps:</b>	\$40.00
23	00	<b>Tin Shops:</b> for each tin or roofing shop	\$40.00
315222	00	<b>Uniform Rental and/or Linen Service:</b>	\$40.00
811420	00	<b>Upholstery and Seat Covers:</b>	\$40.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541940	00	<b>Veterinarian:</b> each person and each member of a firm, partnership or corporation engaged in any practice, vocation or profession <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	\$40.00
24	00	<b>Vulcanizing Shops:</b>	\$40.00
493110	00	<b>Warehouse:</b> for storage of cotton, fertilizer or other commodities	\$40.00
25	00	<b>Miscellaneous Business:</b> any business not specifically mentioned or provided for by the term of this ordinance or any other ordinance now in effect	\$40.00

**SECTION 6:** That if there be any business not specifically and particularly mentioned or provided for by the term of this ordinance or any other ordinance now in effect, that business shall be charged a flat rate of \$40.00 per license to be obtained prior to the engaging in such business. Be it known that no person shall engage in any business without having paid such license fee.

## **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).