



Town of Geraldine (9650) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Geraldine

All businesses operating in the city limits or police jurisdiction of the Town of Geraldine 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 the 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 business 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 or 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 fee 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 (1/2) 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, and protection from the municipality.

Penalty and Interest, Rate of

Failure to purchase a business 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 to do so.

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.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541191	Flat	Abstractor	\$175.00
721191	Flat	Accommodations – bed and breakfast inns and services	\$200.00
721110	Flat	Accommodations – hotels, motels and similar facilities	\$250.00
721310	Flat	Accommodations – rooming houses and boarding houses	\$100.00
721211	Units	Accommodations – trailer parks, RV parks, and travel parks (must comply with requirements of the Zoning Ordinance of Geraldine)	P
541221	Flat	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$175.00
561000	Flat	Administrative services – answering, employment, office, sec., travel	\$60.00
541810	Flat	Advertising Agencies	\$100.00
524298	Flat	Agent Office – administration of third parties, pension funds, annuities, etc	\$150.00
115000	Flat	Agriculture support – cotton gins, farm mgt, post-harvest activities	\$60.00
561621	Flat	Alarm Systems - Security Services	\$75.00
811198	Flat	All other automotive repair and maintenance	\$75.00
446199	Flat	All Other Health and Personal Care Stores	\$100.00
442299	Flat	All Other Home Furnishing Stores	\$100.00
485999	Flat	All Other Passenger and Ground Transportation	\$100.00
511199	Flat	All other publishers - book, periodical, databases, software	\$100.00
621910	Flat	Ambulance – ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	\$100.00
713120	Flat	Amusement Arcades Each person, firm or corporation engaged in the business of owning or operating an arcade or game room in the City of Geraldine shall seek prior approval from the City Council. This fee shall be considered for the general operating license, additional license fees are levied for each machine (Pool tables – See Category 910200)	\$100.00
112000	Flat	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	\$225.00
315000	Flat	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	\$75.00
335000	Flat	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	\$150.00
811412	Flat	Appliance Repair and Maintenance	\$75.00
541310	Flat	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$175.00
541110	Flat	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$175.00
453993.01	Units	Auction Houses (general merchandise) per day	\$35.00
453993.02	Units	Auction Houses (general merchandise) per week	\$75.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
453993	Units	Auction Houses (general merchandise) per year	\$150.00
561990	Flat	Auctioneer Must Provide Board Certification: Auctioneers Board	\$60.00
441300	Flat	Automotive parts, accessories, and tire stores	\$150.00
561623	Flat	Automobile Locksmiths Does not required certification	\$100.00
811121	Flat	Automotive body, pain, and interior repair and maintenance	\$75.00
811122	Flat	Automotive glass replacement shops	\$75.00
811191	Flat	Automotive oil change and lubrication shops	\$75.00
812990	Flat	Bail Bonding Services	\$75.00
522111	State Law	Bank Branch or ATM – not main office of bank	B
522110	State Law	Bank Main Office – not branch location or ATM	B
812111	Flat	Barber Shop – First Chair Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$75.00
812112	Flat	Beauty Shops – First Chair Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$75.00
812197	Units	Beds/Salon	A
312000	Flat	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	\$75.00
451200	Flat	Books, Periodicals, Music, Pre-recorded tapes, cds & record stores	\$75.00
713950	Units	Bowling Centers	H
444110	Flat	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	\$125.00
541350	Flat	Building/Home Inspection Services	\$150.00
515210	Gross	Cable and other subscription programming – cable & satellite providers	3% of basic service per franchise ordinance
443130	Flat	Camera and Photographic Supply Store	\$100.00
811192	Flat	Car Wash, Detailing, etc.	\$100.00
713990	Flat	Carpet/Putt Putt Golf	\$100.00
910300	Units	Category for number of – amusement devices and/or games Each Machine	\$35.00
920000	Units	Category for number of – employees as a basis for calculating license	E
9100200	Flat	Category for number of – pool tables Per Table	\$100.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
930000	Units	Category for number of – square feet used for calculating license amount	S
910100	Unit	Category for number of – vending machines for all types vending Each Machine	\$25.00
722320	Flat	Caterers Must Provide Board Certification: Department of Health Permit	\$60.00
812220	Flat	Cemeteries and Crematories	\$200.00
485510	Flat	Charter Bus	\$125.00
522390	Flat	Check Cashing – companies and activities related to credit and mediation	\$75.00
325000	Flat	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	\$150.00
624110	Flat	Child and Youth Services	\$100.00
624410	Flat	Child day care services – Anyone keeping unrelated children (1) must be permitted by the Alabama Department of Human Resources according to state law under the Child Care Act of 1971, amended 1988, Section 38-7, (2) must be licensed by the State of Alabama. Facilities must be inspected by the City of Geraldine for compliance with applicable building, fire and life safety codes and the site location must be approved by the Planning Commission of the City of Geraldine for proper zoning.	J
541623	Flat	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$150.00
711190	Units	Circuses, Carnivals, Street Fairs \$150.00 per day, \$300.00 maximum	\$150.00 per day
448100	Flat	Clothing & accessories – men, women, children, infant	\$75.00
812310	Flat	Coin Operated Laundries and Drycleaners	\$75.00
541922	Flat	Commercial Photography	\$100.00
334000	Flat	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	\$150.00
443120	Flat	Computer and Software Store	\$100.00
541511	Flat	Computer Programmer – individual and/or professional firm license	\$150.00
811211	Flat	Consumer Electronic Repair and Maintenance	\$75.00
236000	Flat	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$125.00
237110	Flat	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$125.00
237000	Flat	Contractors – <u>specialty trade</u> – building equipment & mechanical install	\$125.00
238000.06	Flat	Contractors – <u>specialty trade</u> – carpentry contractors	\$125.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238000.09	Flat	Contractors – <u>specialty trade</u> – concrete contractors	\$125.00
238000.04	Flat	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	\$125.00
238000.02	Flat	Contractors – <u>specialty trade</u> – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$75.00
238000.13	Flat	Contractors – <u>specialty trade</u> – excavation and site development	\$125.00
238000.07	Flat	Contractors – <u>specialty trade</u> – floor coverings/all types	\$125.00
238000.12	Flat	Contractors – <u>specialty trade</u> – glass and glazing contractors	\$125.00
238000.03	Flat	Contractors – <u>specialty trade</u> – masonry and stone contractors	\$125.00
238000.01	Flat	Contractors – <u>specialty trade</u> – painting and wall covering	\$125.00
238000.16	Flat	Contractors – <u>specialty trade</u> – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$125.00
238000.08	Flat	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	\$125.00
238000.11	Flat	Contractors – <u>specialty trade</u> – structural steel erection	\$125.00
238000.05	Flat	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	\$125.00
238000.10	Flat	Contractors – <u>specialty trade</u> – water well drilling & irrigation	\$125.00
238000.14	Flat	Contractors – <u>specialty trade</u> – wrecking and demolition	\$125.00
238220	Flat	Contractors – <u>specialty trade</u> – heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$75.00
238000.15	Flat	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy	\$125.00
237110.10	Flat	Contractors – Water and Sewer Line and related structures construction	\$125.00
445120	Flat	Convenience Stores	\$150.00
446120	Flat	Cosmetics, beauty supplies, and perfume stores	\$100.00
492000	Flat	Couriers – couriers and local messengers, services, local delivery services	\$100.00
561492	Flat	Court Reporter/Stenographer	\$50.00
713992	Flat	Dance Halls	\$150.00
611610	Flat	Dance Studio	\$60.00
999999	Gross	Delivery Inside City Limits	V
999999.01	Gross	Delivery Outside City Limits	V
541622	Flat	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	\$150.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
561611	Flat	Detective Agency, investigative service, patrol, security or guard service Each person, firm or corporation engaged in the businesses or trades of the type listed in this category shall be approved by the Chief of Police of the City of Geraldine prior to obtaining a city license.	\$125.00
541860	Flat	Direct Mail Advertising	\$100.00
454390	Flat	Direct Selling, Mail Order	\$175.00
541850	Flat	Display Advertising	\$100.00
541340	Flat	Drafting Services	\$150.00
713991	Flat	Driving, Practice Range	\$100.00
812320	Flat	Dry-cleaning and Laundry Services (Except Coin Operated)	\$75.00
611000	Flat	Educational services – technical, computer, sports, services, business	\$60.00
444190	Flat	Electrical and Plumbing Supply	\$125.00
812198	Flat	Electrolysis	\$100.00
443110	Flat	Electronic & appliance store – household, radio, television, computers	\$100.00
541330	Flat	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$150.00
561710	Flat	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	\$100.00
111000	Flat	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	\$70.00
423990	Flat	Fire extinguishers merchant wholesalers	\$75.00
423850	Flat	Firefighting equipment & supplies merchant wholesales	\$125.00
453997	Flat	Fireworks	\$100.00
114000	Flat	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	\$60.00
713940	Flat	Fitness Centers, Health Spas, Skating Rink, Gymnasium	\$150.00
453000	Units	Flea Markets/Trade Days	M
442210	Flat	Floor Covering Store	\$100.00
453996	Flat	Flower shops, artificial or dried (decoration flowers)	\$100.00
311000	Flat	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	\$60.00
113000	Flat	Forestry – logging, forestry, timber track operations, timber mgt	\$60.00
454391	Units	Fruit/Vegetable (temporary location) selling retail on streets per day	\$15.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
454392	Flat	Fruit/Vegetable Dealers (if not raised by seller) selling to merchants	\$50.00
445230	Flat	Fruit/Vegetable Market (permanent location)	\$75.00
525000	Flat	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	\$150.00
812210	Flat	Funeral Homes and Funeral Services Must Provide Board Certification: Board of Funeral Services	\$250.00
337000	Flat	Furniture manufacturing – cabinets, office, household, beds, kitchen	\$125.00
484210	Flat	Furniture Moving, Trucking Used Household and/or Office Goods Moving	\$125.00
442100	Flat	Furniture stores – furniture, home furnishings, stores, floor coverings, window	\$125.00
447190	Flat	Gasoline Retail -selling gasoline with or without convenience stores	N
422200	Flat	Gasoline, Butane, Propane, Petroleum Distributor	\$125.00
811111	Flat	General Automotive Repair	\$75.00
484110	Flat	General Freight Trucking LOCAL	\$150.00
484121	Flat	General Freight Trucking LONG DISTANCE	\$150.00
452000	Flat	General merchandise stores – department, warehouse clubs, superstores	\$250.00
493110	Flat	General Warehousing and storage – distribution, household, refrigerated, special (does not include mini-warehouses & self-storage units \$531130)	\$75.00
713994	Flat	Gocart, Racetracks	\$150.00
444130	Flat	Hardware Store	\$150.00
454311	Flat	Heating Fuel Dealers - Propane, Butane	\$100.00
621491	Flat	HMO – medical centers and services	\$100.00
811411	Flat	Home and Garden Equipment Repair and Maintenance	\$75.00
624120	Flat	Home for the Elderly- care for elderly and continuing care facilities	\$100.00
621610	Flat	Home Healthcare Services – Skilled nursing and personal care in home	\$100.00
622110	Flat	Hospitals – surgical, substance abuse, psychiatric, general care, special	\$500.00
812332	Flat	Industrial Launderers – uniform rental	\$75.00
519000	Flat	Information services and data processing – providing, storing, processing, access to information	\$300.00
524210	State Law	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11-51-120/123
524114	State Law	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541410	Flat	Interior Decorators and Designers and Color Consultants	\$125.00
561720	Flat	Janitorial firm – janitorial cleaning services – individual or firm	\$60.00
448300	Flat	Jewelry, Luggage or Leather Store	\$75.00
423930	Flat	Junk Yards, Junk Dealers, Car Crushing Yards, Scrap Metal Dealers and Auto Salvage Yards	\$100.00
812910	Flat	Kennel – Pet Care except veterinary services	\$60.00
562212	Flat	Landfills, Garbage Dumps, Sludge Disposal, Trash Disposal	\$100.00
561730	Flat	Landscaping Services Must have certification from Department of Agriculture	\$60.00
444200	Flat	Lawn & Garden Equip., Supplies, Outdoor Power Equipment	\$100.00
561731		Lawn Maintenance – mowing, trimming, fertilization, etc in the routine maintenance of lawns or yards	\$60.00
316000	Flat	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	\$75.00
531120	Units	Lessors of Non-Residential Buildings (except mini-warehouses)	\$100.00 per rental unit
531190	Flat	Lessors of Other Real Estate Property	\$100.00
531110	Units	Lessors of Residential Buildings and Dwellings – houses, apartments, duplex, mobile homes, buildings. All lease/rental buildings/dwellings must comply with all applicable building and housing codes required by the City of Geraldine. Failure to comply will result in the revocation of license.	\$50.00 per rental unit
485320	Units	Limousine Service	L
812331	Flat	Linen Supply	\$75.00
561622	Flat	Locksmith Services Any person, firm or corporation engaged in the business of installing, removing, or replacing integral locks, setting, or resetting tumblers for combination locks in residential or commercial. Must be certified by the Alabama Electronic Security Board.	\$100.00
332000	Flat	Machine Shop – cutlery, structural, ornamental, machine shops	\$125.00
333000	Flat	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	\$150.00
551000	Flat	Management companies – offices, enterprises, regional, corporate	\$100.00
423510	Flat	Metal Products Wholesalers	\$125.00
339000	Flat	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	\$125.00
453100	Flat	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	\$100.00
722330	Flat	Mobile Food Services Must Provide Board Certification: Department of Health Permit	\$60.00
453930	Flat	Mobile Home Dealers	\$250.00
453998	Flat	Monument Dealers/Cemetery (Burial Marker, headstones, vaults)	\$100.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
441220	Flat	Motorcycle, Boat, and other motor vehicle dealers	\$100.00
812113	Flat	Nail Salon/Pedicure Salon	\$75.00
441100	Flat	New Car Dealers -dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	\$100.00
451212	Flat	News Dealers and Newsstands	\$100.00
511000	Flat	Newspaper Publishers	\$100.00
327000	Flat	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	\$150.00
454210	Flat	Non-store retailers – vending machine operators	\$175.00
444220	Flat	Nursery, Garden Center and Farm Supply, Feed Stores	\$100.00
623110	Flat	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	\$100.00
446130	Flat	Oculist, Lens Grinder, Eye Glass Shop	\$150.00
621111	Flat	Office of Physicians - individual and/or firm, private or clinics, centers Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$100.00
453210	Flat	Office Supply, and Stationary Stores	\$100.00
541624	Flat	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$150.00
541519	Flat	Other Computer Related Service Installers	\$150.00
452990	Flat	Other General Merchandise Stores	\$150.00
314000	Flat	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	\$100.00
621340	Flat	Outpatient Care Centers – all other types of services	\$100.00
445310	Flat	Package Stores – selling beer, wine, and liquor plus general merchandise	\$300.00
322000	Flat	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	\$75.00
522298	Flat	Pawn Shop – whether title pawn or merchandise	\$125.00
454000	Flat	Peddlers license / local peddler	\$100.00
812993	Flat	Personal Services – House Sitting Services	\$100.00
812991	Flat	Personal Services -Fortune Teller, psychic, astrology and palm reading Annual license rate is \$1,000.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$500.00 and that rate becomes the minimum thereafter.	F
812992	Flat	Personal Services Pay-Telephone Equipment Concession Operations	\$100.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
812994	Flat	Personal Services Personal Fitness Trainer	\$100.00
812995	Flat	Personal Services Wedding Chapels (except churches)	\$100.00
812996	Flat	Personal Services Wedding Planning Services	\$100.00
324000	Flat	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	\$150.00
446110	Flat	Pharmacy and Drug Store	\$150.00
812921	Flat	Photofinishing Laboratories (Except One-Hour)	\$100.00
541921	Flat	Photographer – studios, portrait, commercial, services	\$100.00
541621	Flat	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	\$150.00
311615	Flat	Picklers – food, poultry	\$25.00
326000	Flat	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	\$150.00
331000	Flat	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	\$150.00
323000	Flat	Printing – screen, quick, digital, books, lithographic, handbills, comm.	\$75.00
541990	Flat	Professional Services Not Elsewhere Classified – scientific, technical Each of the above-specified professions must hold a valid license or certificate to practice his or her profession within the State of Alabama, and shall be a member in good standing with the appropriate professional governing body established by the Code of Alabama for their profession within the State of Alabama.	\$150.00
482000	State Law	Rail transportation – transportation, ticket offices, state regulated	
531210	Flat	Real estate – offices, agents, brokers, management, appraisers	\$100.00
441210	Flat	Recreational Vehicle Dealers (RV Sales) Must Provide Board Certification: Revenue Department - Regulatory License	\$100.00
532210	Flat	Rental and leasing – movie and video rental	\$100.00
532220	Flat	Rental and Leasing services - Formal Wear and Costume Rental	\$100.00
532310	Flat	Rental and Leasing services - General Rental Centers	\$100.00
532420	Flat	Rental and leasing services - Office Machinery and Equipment Rental	\$100.00
532490	Flat	Rental and leasing services – Other Commercial & Ind. Machinery and Equipment Rental and Leasing	\$100.00
532112	Flat	Rental and leasing services – Passenger Car Leasing	\$100.00
532120	Flat	Rental and leasing –truck, trailer, RV	\$100.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
561491	Flat	Repossession Services – automobiles, boat, furniture, appliances, etc.	\$75.00
623220	Flat	Residential Mental Health and Substance Abuse Facilities	\$100.00
722212	Flat	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health Permit Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the City, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the city or outside the city.	\$100.00
722211	Flat	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the City, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the city or outside the city.	\$100.00
713993	Flat	Riding Clubs, recreational	\$150.00
711310	Flat	Rodeo with facilities	\$100.00
522121	State Law	S&L Branch or ATM – not main office of S&L	B
522120	State Law	Savings and Loans – not branch location or ATM	B
523110	Flat	Securities, commodity – brokerage, portfolio, investment, other financial services	\$150.00
562991	Flat	Septic Tank Pumping, cleaning services, installation, portable toilets Must have valid license issued by the AL On-Site Waste Water Board of Alabama	\$100.00
451130	Flat	Sewing, Needlework, and Piece Good Store	\$75.00
448210	Flat	Shoe store	\$75.00
722213	Flat	Snack and Non-Alcoholic Beverage Bars (Lunch Stands) Must Provide Board Certification: Department of Health Permit	\$60.00
624221	Flat	Social assistance	\$75.00
445200	Flat	Specialty Food Store – Meat, Fish, Seafood	\$100.00
451110	Flat	Sporting goods & hobbies – toy, fish, gun, books, games, musical inst.	\$75.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
445110	Flat	Supermarkets and other grocery (except convenience) stores	\$200.00
541370	Flat	Surveyor & Mapping – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$150.00
453995	Flat	Swimming Pool Supplies and Hot Tubs	\$100.00
812199	Flat	Tattoo and Body Piercing Must Provide Board Certification: Department of Health Permit	\$100.00
561440	Flat	Tax collection services on a contract or fee basis	\$75.00
541221.01	Flat	Tax Preparer, Bookkeeping and Payroll Services – individual and/or firm professional license	\$175.00
485310	Units	Taxi Service	L
517212	Flat	Telecommunications – cellular and other wireless	\$300.00
517211	Flat	Telecommunications - paging	\$300.00
517310	Flat	Telecommunications – resellers of service (phone cards, etc)	\$300.00
517110	State Law	Telecommunications – telephone local per 11-51-128	11-51-128
517111	State Law	Telecommunications – telephone long distance per 11-51-128	11-51-128
532491	Flat	Telecommunications Towers - Any person, firm or corporation that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed.	\$500.00
515120	Gross	Television Broadcasting	K
313000	Flat	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$100.00
453101	Flat	Tobacco (cigarettes, cigars, etc. sold in retail stores)	\$100.00
541930	Flat	Translation and Interpretation Services	\$100.00
336000	Flat	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	\$150.00
561510	Flat	Travel Agencies – travel, tour accommodation services	\$100.00
453994	Flat	Trophy (including awards and plaques) shops	\$100.00
484000	Unit	Truck transportation – local, long-distance, freight, moving, and storage (per vehicle)	\$150.00
484000.01	State Law	Truck transportation – terminal – state regulated	
999000	Flat	Unclassified miscellaneous business services not elsewhere classified	\$100.00
999001	Flat	Unclassified miscellaneous personal services not elsewhere classified	\$100.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
441120	Flat	Used Car Dealers -dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	\$100.00
453100.01	Flat	Used Merchandise Stores – books, miscellaneous, consignment	\$50.00
221122	Gross	Utilities – electric power or light company	C
221210	Gross	Utilities – natural gas company	C
221310	Gross	Utilities – water, sewage treatment, steam, and other	C
541940	Flat	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$150.00
562219	Flat	Waste management , garbage pick-up, collection services	\$125.00
421100	Flat	Wholesale trade – <u> durable</u> , vehicle, machinery, equipment, furniture	\$125.00
422300	Flat	Wholesale trade – <u> non-durable, paper, apparel, grocery, beverages, diary</u>	\$125.00
422000	Flat	Wholesale trade – <u>non-durable</u> goods	\$100.00
321000	Flat	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	\$75.00
488410	Flat	Wrecker/Towing Service (must comply with state laws and insurance req.)	\$75.00

Calculation Information

Schedule "A" – Beds/Salons

First Bed	\$30.00
Each additional bed	\$20.00

Schedule "B" - 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 "C" – Utilities

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 "E" –Number of Employees

Less than 25	\$100.00
26-50	\$250.00
51-100	\$350.00
101-150	\$450.00
151-500	\$550.00
501-999	\$650.00
1,000 and up	\$900.00 plus \$1.00 per employee in excess of 1,000

Schedule "F" – Fortune Tellers

Annual license rate is \$1,000.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$500.00 and that becomes the minimum rate thereafter.

Schedule "G" – if gross receipts are:

More than	but	less than	
\$0	to	\$75,000.99	\$100.00
\$75,001.00	to	\$200,000.99	\$150.00
\$200,001.00	to	\$500,000.99	\$400.00
\$500,001.00	to	\$800,000.99	\$500.00
\$800,001.00	to	\$1,000,000.99	\$600.00
\$1,000,001.00	to	\$2,000,000.99	\$1,100.00
\$2,000,001.00	to	\$3,000,000.99	\$1,600.00
\$3,000,001.00	to	\$4,000,000.99	\$2,100.00
\$4,000,001.00	and up		\$2,600.00 plus \$0.35 per \$1,000 in excess of \$4,000,001.00 or any part Thereof

Schedule "H" – Bowling Center

First Alley	\$75.00
Each Additional Alley	\$15.00

Schedule "I" – Peddlers

Daily Rate	issued for single day sales activity	\$100.00
Weekly Rate	issued for week long sales activity	\$500.00

Schedule "J" – Child Day Care

1-6 children	\$75.00
7-12 children	\$125.00
13 or more children	\$175.00

Schedule "K" – Television Broadcasting

Do not exceed \$200,000	\$100.00
\$200,000 to \$500,000	\$150.00
Exceeds \$500,000	\$225.00

Schedule "L" – Transportation Services

First Taxi/Limousine	\$100.00
Each additional vehicle	\$25.00

Schedule "M" – Trade Day/Flea Markets

Base fee \$50.00 plus \$5.00 per vendor

Schedule "N" – Gasoline Retail

First Gas Pump	\$175.00
Each additional gas pump	\$10.00 per grade

Schedule "P" – RV Parks, Travel Parks

Two trailer spaces	\$100.00
Each additional trailer	\$20.00

Schedule "R" – if gross receipts are:

More than	but	less than	
\$0	to	\$25,000.99	\$50.00
\$25,001.00	to	\$150,000.99	\$100.00
\$150,001.00	to	\$300,000.99	\$200.00
\$300,001.00	to	\$500,000.99	\$300.00
\$600,001.00	to	\$1,000,000.99	\$500.00
\$1,000,001 and up			\$600.00 plus \$0.25 per 1,000 in excess of \$1,000,001.00

Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet.....	75.00
S-2	From 5,000	to	10,000 Square Feet.....	100.00
S-3	From 10,000	to	20,000 Square Feet.....	150.00
S-4	From 20,000	to	30,000 Square Feet.....	200.00
S-5	From 30,000	to	40,000 Square Feet.....	250.00
S-6	From 40,000	to	50,000 Square Feet.....	300.00
S-7	From 50,000	to	60,000 Square Feet.....	400.00
S-8	From 60,000	to	70,000 Square Feet.....	500.00
S-9	From 70,000	to	90,000 Square Feet.....	600.00
S-10	From 80,000	to	90,000 Square Feet.....	700.00
S-11	From 90,000	to	100,000 Square Feet.....	800.00
S-16	From 100,000	up -		900.00 plus \$.01 per square foot over 100,000

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).