



City of Hamilton (9359) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Hamilton

All businesses operating in the city limits or police jurisdiction of the City of Hamilton 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.

NEW BUSINESS: If you are applying for a NEW business license in the City of Hamilton, Alabama and you will have a physical presence in the City, you must verify zoning with the City before applying for a NEW business license. Please call the City of Hamilton at 205-921-2121 with any questions regarding the zoning of your NEW business.

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
721191	00	Accommodations – bed and breakfast inns and services	\$100.00
721110	00	Accommodations – hotels, motels and similar facilities	\$100.00 plus \$2.25 per room
721310	00	Accommodations – rooming houses and boarding houses	\$100.00
721214	00	Accommodations – trailer parks, RV parks, and travel parks	F
541211	00	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	B
926	00	Administration of Economic programs	\$100.00
924	00	Administration of Environmental Quality Programs	\$100.00
925	00	Administration of housing, urban, comm..	\$100.00
923	00	Administration of human resource programs	\$100.00
561499	00	Administrative services – answering, employment, office, sec., travel,	\$100.00
524210	00	Agent Office – administration of third parties, pension funds, annuities, etc	\$100.00
115114	00	Agriculture support – Cotton Buyer or Broker	\$100.00
115114	01	Agriculture support – Cotton Gins-Per Gin	\$110.00
115114	02	Agriculture support – Mills-Feed, Grinding or Chopping Feed and Grist Mills	\$125.00
481111	00	Air transportation – airline tickets, shipping, freight, charters service	\$100.00
621910	00	Ambulance – Ambulance company and /or services \$65.00 A. Each additional vehicle \$45.00 Must Provide Board Certification: Alabama EMSP Licensure	Fees listed under description
713110	00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers,	\$100.00
112990	00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	\$125.00
315999	00	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories,	\$125.00
335211	00	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer,	\$125.00
541310	00	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	B
711310	00	Arts and sports – dance, musical, teams, tracks, promoters, agents,	\$100.00
541110	00	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	B
522111	00	Bank Branch or ATM – not main office of bank	\$10.00
522110	00	Bank Main Office – not branch location or ATM	State Law
312121	00	Beer – off premise – Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. New applicants must apply at city hall.	\$75.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
312122	00	Beer – on/off premise – Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. New applicants must apply at city hall.	\$75.00
312132	01	Beer – wholesale distributor - Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued.	\$275.00
312132	00	Beer & Wine – wholesale distributor - Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued.	\$375.00
312212	00	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	\$100.00
515112	00	Broadcasting – radio and television stations	\$200.00
444130	00	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	A
910003	00	Category for number of – amusement devices and/or games	E
920005	00	Category for number of – <u>employees</u> as a basis for calculating license	Call for assistance
910002	00	Category for number of – pool tables	E
930006	00	Category for number of – <u>square feet</u> used for calculating license amount	Call for assistance
910001	01	Category for number of – vending machines operated by a dime	\$45.00
910001	00	Category for number of – vending machines operated by a nickel	\$40.00
910001	02	Category for number of – vending machines operated by a quarter or more	\$50.00
722410	00	Caterers – and/or mobile food services- if you sell alcohol, beer and or wine, additional licensing is required. Existing establishments wishing to add liquor licenses must apply at city hall. New applicants must apply at city hall. Must Provide Board Certification: Department of Health Permit	\$100.00
325998	00	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	\$125.00
541311	00	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	B
448130	00	Clothing & accessories – men, women, children, infant, shoe, jewelry	A
312141	02	Club Retail Liquor Class I – Class I must have at least 150 paid up members. For additional definition see cities alcoholic ordinance. This license includes the sale of beer and wine. Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. Must also purchase Drinking Establishment License 722410.01. New applicants must apply at city hall.	\$500.00
312141	03	Club Retail Liquor Class II - Class I must have at least 100 paid up members. For additional definition see cities alcoholic ordinance. This license includes the sale of beer and wine. Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. Must also purchase Drinking Establishment License 722410.01. New applicants must apply at city hall.	\$1,000.00
334419	00	Computer & electronic manufacturing – audio, video, circuit boards, peripherals,	\$125.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
541511	00	Computer Programmer – individual and/or professional firm license	\$100.00
236220	00	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$135.00
237990	00	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$250.00
237990	01	Contractors – <u>specialty trade</u> – building equipment & mechanical install	\$75.00
238340	00	Contractors – <u>specialty trade</u> – carpentry contractors	\$75.00
238110	00	Contractors – <u>specialty trade</u> – concrete contractors	\$75.00
238310	00	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	\$75.00
238210	00	Contractors – <u>specialty trade</u> – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$75.00
238910	00	Contractors – <u>specialty trade</u> – excavation and site development	\$75.00
238330	00	Contractors – <u>specialty trade</u> – floor coverings/all types	\$75.00
238150	00	Contractors – <u>specialty trade</u> – glass and glazing contractors	\$75.00
238140	00	Contractors – <u>specialty trade</u> – masonry and stone contractors	\$75.00
238320	01	Contractors – <u>specialty trade</u> – painting and wall covering	\$75.00
238320	00	Contractors – <u>specialty trade</u> – plumbing, heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$75.00
238160	00	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	\$75.00
238120	00	Contractors – <u>specialty trade</u> – structural steel erection	\$75.00
238430	00	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	\$75.00
238115	00	Contractors – <u>specialty trade</u> – water well drilling & irrigation	\$75.00
238910	01	Contractors – <u>specialty trade</u> – wrecking and demolition	\$75.00
238130	00	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy,	\$75.00
492110	00	Couriers – couriers and local messengers, services, local delivery services,	\$100.00
522390	00	Credit services – companies and activities related to credit and mediation,	\$100.00
999999	00	Delivery—For Gross receipts under \$75,000. Please call for assistance if gross exceeds \$75,000.00.	V
541210	00	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	B

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
722410	01	Drinking Establishment – club, lounge, bar or other – alcohol, beer and or wine license needed in addition to this retail license. Must also purchase the appropriate Liquor License. New applicants must apply at city hall. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	A
611699	00	Educational services – technical, computer, sports, services, business,	\$100.00
443112	00	Electronic & appliance store – household, radio, television, computers	A
541330	00	Engineer – individual and/or firm professional license	B
561710	00	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	\$100.00
111998	00	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	\$125.00
114119	00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	\$75.00
445120	00	Food & beverage stores – grocery, convenience store, markets,	A
311991	00	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing,	\$100.00
113110	00	Forestry – logging, forestry, timber track operations, timber mgt	\$125.00
812199	01	Fortune Teller or Clairvoyant – individual reader license	\$1405.00
525990	00	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,	\$100.00
442110	00	Furniture – furniture, home furnishings, stores, floor coverings, window	A
337129	00	Furniture manufacturing – cabinets, office, household, beds, kitchen,	\$125.00
447110	00	Gasoline Retail - selling gasoline with or without convenience stores	\$110.00
452990	00	General merchandise stores – department, warehouse clubs, superstores	A
446110	00	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	A
621491	00	HMO – medical centers and services	\$175.00
622110	00	Hospitals – surgical, substance abuse, psychiatric, general care, special,	\$175.00
312141	08	Importer Alcoholic License - Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued.	\$350.00
519190	00	Information services and data processing – providing, storing, processing, access to information	\$100.00
524128	00	Insurance Company and/or its agents – health, allied and all other premiums 11-51-120/123	\$15 + 1% of gross receipts
524126	00	Insurance Company and/or its agents –fire, and/or marine premiums 11-51-120/123	4% of gross receipts
561720	00	Janitorial firm – janitorial cleaning services – individual or firm	\$125.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
561730	00	Landscaping Services – lawn maintenance	\$100.00
561730	01	Landscaping Services – tree surgeon	\$100.00
316993	00	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear,	\$125.00
312141	00	Lounge Retail Liquor Class I – Class I will permit the licensee to sell alcoholic beverages for on and off premise consumption. All sales for off premise consumption shall be in original unopened containers. This license includes the sale of beer and wine. Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. Must also purchase Drinking Establishment License 722410.01. New applicants must apply at city hall.	\$3,000.00
312141	01	Lounge Retail Liquor Class II – Class II will permit the licensee to sell alcoholic beverages only for off premise consumption in the original unopened containers. This license includes the sale of beer and wine. Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. New applicants must apply at city hall. Must also purchase Package Retail license 445310.00	\$500.00
333990	00	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC,	\$125.00
551990	00	Management companies – offices, enterprises, regional, corporate,	\$100.00
312141	07	Manufacturer Alcoholic License - Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued.	\$350.00
332999	00	Metal fabrication – cutlery, structural, ornamental, machine shops,	\$125.00
212299	00	Mining - (except for oil and gas) all related mining activities	\$150.00
213112	00	Mining support services – for oil and gas mining activities, oil/gas wells	\$150.00
339999	00	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	\$125.00
453220	00	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	A
512131	00	Motion pictures – theatres, videos, recording, drive-ins, sound studios,	\$175.00
441310	00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	A
441110	00	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ...– dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	\$200.00
441110	01	Motor vehicles – Used Only Must Provide Board Certification: Revenue Department - Regulatory License	\$150.00
712110	00	Museums – museums and historical sites, zoos, botanical gardens, parks,	\$100.00
928	00	National Security and International Affairs	\$100.00
327331	00	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile,	\$125.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
454391	00	Non-Store Retailer – peddlers license / local peddler	\$1,000.00 yr \$150.00 per day
454210	00	Non-store retailers – vending machine operators, direct selling, mail order	\$100.00
623110	00	Nursing care – residential care facility, day care, assisted living	\$135.00
623312	00	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	\$135.00
211111	00	Oil and gas extraction – natural gas liquid extraction, crude extraction	\$150.00
541320	00	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	B
314129	00	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	\$150.00
621498	00	Outpatient Care Centers – all other types of services	\$175.00
621420	00	Outpatient/Mental Health Substance Abuse	C
445310	00	Package Stores – selling beer, wine and liquor plus general mdse Must also purchase - Lounge Retail Liquor Class II 312141.01. New applicants must apply at city hall. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	A
322229	00	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	\$125.00
485114	00	Passenger transportation – bus terminals state regulated	37-3-33
485320	00	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	\$100.00
485113	00	Passenger transportation – charter and other vehicle transit services	\$100.00
485321	00	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggys	\$100.00
522298	00	Pawn Shop – whether title pawn or merchandise	\$100.00
812199	02	Personal Services – funerals Must Provide Board Certification: Board of Funeral Services	\$100.00
812199	00	Personal Services – hair, skin, barber, beautician, diet, nail, tanning Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	D
324199	00	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products,	\$125.00
541921	00	Photographer – studios, portrait, commercial, services	\$100.00
541111	00	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	B
326291	00	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	\$125.00
331521	00	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	\$125.00
323110	00	Printing – screen, quick, digital, books, lithographic, handbills, comm.	\$125.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
541990	00	Professional Services Not Elsewhere Classified – scientific, technical	B
511110	00	Publishing industries except internet – newspaper, book, periodical, databases, software	\$175.00
482110	00	Rail transportation – transportation, ticket offices, state regulated	11-51-124
531210	00	Real estate – offices, agents, brokers, management, appraisers,	\$135.00
532310	00	Rental and leasing – auto, truck, trailer, RV, all tangible property,	\$100.00
532230	00	Rental and leasing – movie and video rental	\$100.00
811412	00	Repairs and maintenance – all appliances, home & garden equipment	\$100.00
811219	00	Repairs and maintenance – all electronic equipment	\$100.00
811118	00	Repairs and maintenance – auto, paint/body, carwash, other vehicular,	\$135.00
722212	00	Restaurant – full service restaurant facility – if you sell alcohol, beer and or wine, additional licensing is required, you will need either 312141.04 or 312141.05 whichever applies. Existing establishments wishing to add liquor licenses must apply at city hall. New applicants must apply at city hall. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$125.00
722211	00	Restaurant – limited facility or service – if you sell alcohol, beer and or wine, additional licensing is required. Existing establishments wishing to add liquor licenses must apply at city hall. New applicants must apply at city hall. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$125.00
312141	04	Restaurant Retail Liquor Class I – Must have a dining space containing 1,000 square feet or more on one floor in one room. This license includes the sale of beer and wine. Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. Must also purchase 722212.00 Restaurant Full Service License. New applicants must apply at city hall. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$1,000.00
312141	05	Restaurant Retail Liquor Class II - Must have a dining space of less than 1,000 square feet on one floor in one room. This license includes the sale of beer and wine. Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. Must also purchase 722212.00 Restaurant Full Service License. New applicants must apply at city hall. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$500.00
522121	00	S&L Branch or ATM – not main office of S&L	\$10.00
522120	00	Savings and Loans – not branch location or ATM	\$125.00
523999	00	Securities, commodity – brokerage, portfolio, investment, other financial services	\$150.00
487990	00	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	\$100.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
624110	00	Social assistance – shelters, vocational, child care, abuse, emergency,	\$100.00
927	00	Space, research, and technology	\$100.00
711310	01	Special Events – promoter or activity – Per week \$705.00 Per day \$285.00	Fees listed under description
312141	12	Special Events Retail License On Premise Consumption – this license is only good for seven days. Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. New applicants must apply at city hall. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$200.00 Temporary License
312141	11	Special Retail Liquor License On Premise Consumption – where period use is more than 30 days - Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. New applicants must apply at city hall. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$350.00 Temporary License
312141	10	Special Retail Liquor License On Premise Consumption– where period of use is 30 days or less - Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. New applicants must apply at city hall. Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$250.00 Temporary License
451110	00	Sporting goods & hobbies – toy, fish, gun, books, games	A
41360	00	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	B
517322	00	Telecommunications – cellular and other wireless, paging,	\$100.00
517315	00	Telecommunications – resellers of service	\$100.00
517310	00	Telecommunications – telephone local per 11-51-128	\$330.00
517320	00	Telecommunications – telephone long distance per 11-51-128	\$83.00
313112	00	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	\$150.00
336112	00	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle,	\$125.00
484110	00	Truck transportation – local, long-distance, freight, moving, and storage	\$100.00
484230	00	Truck transportation – terminal – state regulated 37-3-33	\$100.00
999111	00	Unclassified miscellaneous <u>business</u> services not elsewhere classified	A
999222	00	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	\$100.00
453212	00	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	\$100.00
221122	00	Utilities – electric power or light company	3% of gross receipts

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
221210	00	Utilities – natural gas company	3% of gross receipts
221310	00	Utilities – water, sewage treatment, steam, and other	3% of gross
541940	00	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	B
312141	06	Warehouse Alcoholic Beverages - In city limits Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. New applicants must apply at city hall.	\$500.00
493110	00	Warehousing and storage – distribution, household, refrigerated, special,	\$135.00
562998	00	Waste management – companies, trucks, landfill, services,	\$125.00
562998	01	Waste management- septic tank cleaners	\$75.00
483212	00	Water transportation – coastal, freight forwarders, inland, passenger	\$100.00
312141	09	Wholesale Liquor License - Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued.	\$750.00
421990	00	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture,	\$150.00
422720	00	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	\$150.00
424990	00	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy,	\$75.00
312131	00	Wine – off premise - Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. New applicants must apply at city hall.	\$75.00
312131	01	Wine – on/off premise – Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued. New applicants must apply at city hall.	\$75.00
312132	02	Wine – wholesale distributor - Copy of ABC License and a copy of the business Alcohol License Fee Bond are required before a license can be issued.	\$275.00
321999	00	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	\$125.00

Schedule "A":

A. Merchandise less than \$500.00	\$72.00
B. Over \$500.00 but less than \$10000	\$114.00
C. Over \$10000.00 but less than \$1000000	\$170.00
D. Over \$1000000.00	\$240.00

Schedule "B":

\$145.00 Plus ½ of 1% of net revenue in excess of \$20,000.

Schedule "C":

If gross receipts are:

Zero and \$49,999.99- \$145.00

If gross receipts are:

\$50,000 and greater the fee will be \$145.00 plus 2% per thousand in excess of \$50,000.00.

Schedule "D":

One operator	\$65.00
Each additional operator	\$40.00

Schedule "E":

A. Up to 8 games or devices	\$170.00
B. Each additional games or device	\$65.00

Schedule "F":

Up to 10 homes	\$86.00
10-20 homes	\$100.00
20 or more homes	\$135.00

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).