

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
621391	Offices of Podiatrists (STATE BOARD CERTIFICATION REQUIRED)	C
531210	Offices of Real Estate Agents and Brokers	B
531320	Offices of Real Estate Appraisers	B
333132	Oil and Gas Field Machinery and Equipment Manufacturing	C
237120	Oil and Gas Pipeline and Related Structures Construction (Board Certification Required)	D
111120	Oilseed (except Soybean) Farming	F
111191	Oilseed and Grain Combination Farming	F
812922	One-Hour Photofinishing	B
525910	Open-End Investment Funds	A
339115	Ophthalmic Goods Manufacturing	B
423460	Ophthalmic Goods Merchant Wholesalers	E
446130	Optical Goods Stores	B
333314	Optical Instrument and Lens Manufacturing	C
111310	Orange Groves	F
332323	Ornamental and Architectural Metal Work Manufacturing	D
541219	Other Accounting Services	A
522390	Other Activities Related to Credit Intermediation	B
531390	Other Activities Related to Real Estate	B
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	D
488119	Other Airport Operations	A
331318	Other Aluminum Rolling, Drawing, and Extruding	C
311119	Other Animal Food Manufacturing	F
315190	Other Apparel Knitting Mills	D
112519	Other Aquaculture	F
811118	Other Automotive Mechanical and Electrical Repair and Maintenance	C
325180	Other Basic Inorganic Chemical Manufacturing	C
238290	Other Building Equipment Contractors	E
238390	Other Building Finishing Contractors	E
444190	Other Building Material Dealers	C
561439	Other Business Service Centers (including Copy Shops)	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
424690	Other Chemical and Allied Products Merchant Wholesalers	E
212393	Other Chemical and Fertilizer Mineral Mining	C
448190	Other Clothing Stores	B
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	C
333318	Other Commercial and Service Industry Machinery Manufacturing	C
423440	Other Commercial Equipment Merchant Wholesalers	E
335929	Other Communication and Energy Wire Manufacturing	C
334290	Other Communications Equipment Manufacturing	C
624229	Other Community Housing Services	E
541519	Other Computer Related Services	A
327390	Other Concrete Product Manufacturing	C
423390	Other Construction Material Merchant Wholesalers	E
212319	Other Crushed and Broken Stone Mining and Quarrying	C
315280	Other Cut and Sew Apparel Manufacturing	D
522190	Other Depository Credit Intermediation	A
454390	Other Direct Selling Establishments – itinerant	T
454390	Other Direct Selling Establishments - local	I Yearly
221118	Other Electric Power Generation	G
811219	Other Electronic and Precision Equipment Repair and Maintenance	B
334419	Other Electronic Component Manufacturing	C
423690	Other Electronic Parts and Equipment Merchant Wholesalers	E
333618	Other Engine Equipment Manufacturing	C
332618	Other Fabricated Wire Product Manufacturing	D
424590	Other Farm Product Raw Material Merchant Wholesalers	E
525990	Other Financial Vehicles	A
111419	Other Food Crops Grown Under Cover	F
238190	Other Foundation, Structure, and Building Exterior Contractors	E
713290	Other Gambling Industries	B
447190	Other Gasoline Stations	E
424490	Other Grocery and Related Products Merchant Wholesalers	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	D
237990	Other Heavy and Civil Engineering Construction (Board Certification Required)	D
624190	Other Individual and Family Services	E
333249	Other Industrial Machinery Manufacturing	C
525190	Other Insurance Funds	A
335129	Other Lighting Equipment Manufacturing	C
335228	Other Major Household Appliance Manufacturing	C
541618	Other Management Consulting Services	A
114119	Other Marine Fishing	E
334519	Other Measuring and Controlling Device Manufacturing	C
332439	Other Metal Container Manufacturing	D
332919	Other Metal Valve and Pipe Fitting Manufacturing	D
321918	Other Millwork (including Flooring)	F
423990	Other Miscellaneous Durable Goods Merchant Wholesalers	E
424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers	E
512199	Other Motion Picture and Video Industries	A
336390	Other Motor Vehicle Parts Manufacturing	D
111339	Other Non-citrus Fruit Farming	F
331529	Other Nonferrous Metal Foundries (except Die-Casting)	C
562219	Other Nonhazardous Waste Treatment and Disposal	F
481219	Other Nonscheduled Air Transportation	B
322219	Other Paperboard Container Manufacturing	E
711190	Other Performing Arts Companies	B
811490	Other Personal and Household Goods Repair and Maintenance	D
812199	Other Personal Care Services	B
112390	Other Poultry Production	F
327212	Other Pressed and Blown Glass and Glassware Manufacturing	C
423490	Other Professional Equipment and Supplies Merchant Wholesalers	E
623990	Other Residential Care Facilities	D
541690	Other Scientific and Technical Consulting Services	A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541890	Other Services Related to Advertising	A
561790	Other Services to Buildings and Dwellings	F
311919	Other Snack Food Manufacturing	F
512290	Other Sound Recording Industries	A
541490	Other Specialized Design Services	A
711219	Other Spectator Sports	B
488190	Other Support Activities for Air Transportation	A
488490	Other Support Activities for Road Transportation	A
488390	Other Support Activities for Water Transportation	A
611519	Other Technical and Trade Schools	F
485119	Other Urban Transit Systems	B
111219	Other Vegetable (except Potato) and Melon Farming	F
493190	Other Warehousing and Storage	F
562119	Other Waste Collection	F
541850	Outdoor Advertising	A
444210	Outdoor Power Equipment Stores	C
621420	Outpatient Mental Health and Substance Abuse Centers (STATE BOARD CERTIFICATION REQUIRED)	C
333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	C
722410.01	Package Store Liquor Class II (ABC Board Certification Required) (Must also Purchase 445310.02 and 445310.04)	H
424420	Packaged Frozen Food Merchant Wholesalers	E
561910	Packaging and Labeling Services	F
333993	Packaging Machinery Manufacturing	C
488991	Packing and Crating	A
325510	Paint and Coating Manufacturing	C
444120	Paint and Wallpaper Stores	C
424950	Paint, Varnish, and Supplies Merchant Wholesalers	E
238320	Painting and Wall Covering Contractors	E
322121	Paper (except Newsprint) Mills	E
322220	Paper Bag and Coated and Treated Paper Manufacturing	E
322130	Paperboard Mills	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
812930	Parking Lots and Garages	B
532112	Passenger Car Leasing	C
532111	Passenger Car Rental	C
541214	Payroll Services	A
111992	Peanut Farming	F
525110	Pension Funds	A
511120	Periodical Publishers	B
311991	Perishable Prepared Food Manufacturing	F
325320	Pesticide and Other Agricultural Chemical Manufacturing	C
453910	Pet and Pet Supplies Stores	B
812910	Pet Care (except Veterinary) Services	B
325110	Petrochemical Manufacturing	C
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	E
424710	Petroleum Bulk Stations and Terminals	E
324191	Petroleum Lubricating Oil and Grease Manufacturing	C
324110	Petroleum Refineries	C
325412	Pharmaceutical Preparation Manufacturing	C
446110	Pharmacies and Drug Stores (Pharmacy Board License Required)	C
212392	Phosphate Rock Mining	C
325312	Phosphatic Fertilizer Manufacturing	C
812921	Photofinishing Laboratories (except One-Hour)	B
333316	Photographic and Photocopying Equipment Manufacturing	C
423410	Photographic Equipment and Supplies Merchant Wholesalers	E
325992	Photographic Film, Paper, Plate, and Chemical Manufacturing	C
541921	Photography Studios, Portrait	A
424310	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	E
486110	Pipeline Transportation of Crude Oil	B
486210	Pipeline Transportation of Natural Gas	B
486910	Pipeline Transportation of Refined Petroleum Products	B
326111	Plastics Bag and Pouch Manufacturing	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
326160	Plastics Bottle Manufacturing	D
325211	Plastics Material and Resin Manufacturing	C
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	E
326112	Plastics Packaging Film and Sheet (including Laminated) Manufacturing	D
326122	Plastics Pipe and Pipe Fitting Manufacturing	D
326191	Plastics Plumbing Fixture Manufacturing	D
332313	Plate Work Manufacturing	D
423720	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers	E
238220.01	Plumbing Contractors (STATE BOARD CERTIFICATION REQUIRED)	E
332913	Plumbing Fixture Fitting and Trim Manufacturing	D
325612	Polish and Other Sanitation Good Manufacturing	C
326140	Polystyrene Foam Product Manufacturing	D
488310	Port and Harbor Operations	A
523920	Portfolio Management	A
491110	Postal Service	C
115114	Postharvest Crop Activities (except Cotton Ginning)	F
212391	Potash, Soda, and Borate Mineral Mining	C
111211	Potato Farming	F
327110	Pottery, Ceramics, and Plumbing Fixture Manufacturing	C
424440	Poultry and Poultry Product Merchant Wholesalers	E
112340	Poultry Hatcheries	F
311615	Poultry Processing	F
238110	Poured Concrete Foundation and Structure Contractors	E
332117	Powder Metallurgy Part Manufacturing	D
237130	Power and Communication Line and Related Structures Construction (Board Certification Required)	D
332410	Power Boiler and Heat Exchanger Manufacturing	D
335311	Power, Distribution, and Specialty Transformer Manufacturing	C
333991	Power-Driven Hand tool Manufacturing	C
332721	Precision Turned Product Manufacturing	D
332311	Prefabricated Metal Building and Component Manufacturing	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
321992	Prefabricated Wood Building Manufacturing	F
335912	Primary Battery Manufacturing	C
334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing	C
424110	Printing and Writing Paper Merchant Wholesalers	E
325910	Printing Ink Manufacturing	C
333244	Printing Machinery and Equipment Manufacturing	C
561431	Private Mail Centers	B
541614	Process, Physical Distribution, and Logistics Consulting Services	A
611430	Professional and Management Development Training	F
561330	Professional Employer Organizations	B
711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities	B
711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities	L
622210	Psychiatric and Substance Abuse Hospitals (STATE BOARD CERTIFICATION REQUIRED)	C
541820	Public Relations Agencies	A
322110	Pulp Mills	E
333911	Pump and Pumping Equipment Manufacturing	C
711212	Racetracks	B
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	C
515111	Radio Networks	B
515112	Radio Stations	B
336510	Railroad Rolling Stock Manufacturing	D
327320	Ready-Mix Concrete Manufacturing	C
522292	Real Estate Credit	A
321219	Reconstituted Wood Product Manufacturing	F
512210	Record Production	A
721214	Recreational and Vacation Camps (except Campgrounds)	E
532292	Recreational Goods Rental	D
441210	Recreational Vehicle Dealers	D
423930	Recyclable Material Merchant Wholesalers	E
493120	Refrigerated Warehousing and Storage	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
423740	Refrigeration Equipment and Supplies Merchant Wholesalers	E
335314	Relay and Industrial Control Manufacturing	C
562910	Remediation Services	F
311613	Rendering and Meat Byproduct Processing	F
561491	Repossession Services	B
541711	Research and Development in Biotechnology	A
541712	Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)	A
541720	Research and Development in the Social Sciences and Humanities	A
335121	Residential Electric Lighting Fixture Manufacturing	C
623210	Residential Intellectual and Developmental Disability Facilities	C
623220	Residential Mental Health and Substance Abuse Facilities	C
531311	Residential Property Managers	B
236118	Residential Remodelers	E
722410.02	Restaurant Retail Liquor (ABC Board Certification Required) (Must also Purchase 445310.01 and 445310.03)	H
311811	Retail Bakeries	F
811420	Re-upholstery and Furniture Repair	D
111160	Rice Farming	F
311212	Rice Milling	F
311911	Roasted Nuts and Peanut Butter Manufacturing	F
331221	Rolled Steel Shape Manufacturing	C
333519	Rolling Mill and Other Metalworking Machinery Manufacturing	C
238160	Roofing Contractors	E
423330	Roofing, Siding, and Insulation Material Merchant Wholesalers	E
721310	Rooming and Boarding Houses	E
314994	Rope, Cordage, Twine, Tire Cord, and Tire Fabric Mills	E
326220	Rubber and Plastics Hoses and Belting Manufacturing	D
326291	Rubber Product Manufacturing for Mechanical Use	D
721211	RV (Recreational Vehicle) Parks and Campgrounds	E
522220	Sales Financing	A
322291	Sanitary Paper Product Manufacturing	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
517410	Satellite Telecommunications	K
522120.00	Savings Institutions-ATM Location	7.50
522120.01	Savings Institutions-Branch Location	7.50
522120.02	Savings Institutions-Main Office	93.75
332216	Saw Blade and Hand tool Manufacturing	D
333243	Sawmill, Woodworking, and Paper Machinery Manufacturing	C
321113	Sawmills	F
333997	Scale and Balance Manufacturing	C
487110	Scenic and Sightseeing Transportation, Land	A
487990	Scenic and Sightseeing Transportation, Other	A
487210	Scenic and Sightseeing Transportation, Water	A
481112	Scheduled Freight Air Transportation	B
481111	Scheduled Passenger Air Transportation	B
311710	Seafood Product Preparation and Packaging	F
334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	C
522294	Secondary Market Financing	A
331314	Secondary Smelting and Alloying of Aluminum	C
331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	C
523210	Securities and Commodity Exchanges	A
523120	Securities Brokerage	A
561612	Security Guards and Patrol Services (BOARD CERTIFICATION REQUIRED)	F
561621	Security Systems Services (except Locksmiths) (STATE BOARD CERTIFICATION REQUIRED)	F
334413	Semiconductor and Related Device Manufacturing	C
333242	Semiconductor Machinery Manufacturing	C
562991	Septic Tank and Related Services	F
423850	Service Establishment Equipment and Supplies Merchant Wholesalers	E
624120	Services for the Elderly and Persons with Disabilities	E
221320	Sewage Treatment Facilities	G
451130	Sewing, Needlework, and Piece Goods Stores	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
112410	Sheep Farming	F
332322	Sheet Metal Work Manufacturing	D
112512	Shellfish Farming	F
114112	Shellfish Fishing	E
336611	Ship Building and Repairing	D
448210	Shoe Stores	B
482112	Short Line Railroads ((State Regulated 11-51-124)	STATE REGULATED \$20.00
337215	Showcase, Partition, Shelving, and Locker Manufacturing	C
238170	Siding Contractors	E
339950	Sign Manufacturing	B
212222	Silver Ore Mining	C
238910	Site Preparation Contractors	E
713920	Skiing Facilities	B
332992	Small Arms Ammunition Manufacturing	D
332994	Small Arms, Ordnance, and Ordnance Accessories Manufacturing	D
335210	Small Electrical Appliance Manufacturing	C
722515	Snack/ Nonalcoholic Beverage Bars (Department of Health Certification Required)	D
325611	Soap and Other Detergent Manufacturing	C
312111	Soft Drink Manufacturing	E
334614	Software and Other Prerecorded Compact Disc, Tape, and Record Reproducing	C
511210	Software Publishers	B
321212	Softwood Veneer and Plywood Manufacturing	F
115112	Soil Preparation, Planting, and Cultivating	F
221114	Solar Electric Power Generation	G
562111	Solid Waste Collection	F
562213	Solid Waste Combustors and Incinerators	F
562212	Solid Waste Landfill	F
512240	Sound Recording Studios	A
311224	Soybean and Other Oilseed Processing	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
111110	Soybean Farming	F
333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing	C
485991	Special Needs Transportation	B
484220	Specialized Freight (except Used Goods) Trucking, Local	C
484230	Specialized Freight (except Used Goods) Trucking, Long-Distance	C
622310	Specialty (except Psychiatric and Substance Abuse) Hospitals (STATE BOARD CERTIFICATION REQUIRED)	C
311422	Specialty Canning	F
333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing	C
311942	Spice and Extract Manufacturing	F
339920	Sporting and Athletic Goods Manufacturing	B
423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers	E
451110	Sporting Goods Stores	B
611620	Sports and Recreation Instruction	F
711211	Sports Teams and Clubs	B
332613	Spring Manufacturing	D
424120	Stationery and Office Supplies Merchant Wholesalers	E
322230	Stationery Product Manufacturing	E
221330	Steam and Air-Conditioning Supply	G
331513	Steel Foundries (except Investment)	C
331512	Steel Investment Foundries	C
331222	Steel Wire Drawing	C
335911	Storage Battery Manufacturing	C
111333	Strawberry Farming	F
238120	Structural Steel and Precast Concrete Contractors	E
111991	Sugar Beet Farming	F
111930	Sugarcane Farming	F
445110	Supermarkets and Other Grocery (except Convenience) Stores – If beer, wine or alcohol sold additional licensing is required.	F
115210	Support Activities for Animal Production	F
213113	Support Activities for Coal Mining	C
115310	Support Activities for Forestry	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
213114	Support Activities for Metal Mining	C
213115	Support Activities for Nonmetallic Minerals (except Fuels) Mining	C
213112	Support Activities for Oil and Gas Operations	C
323120	Support Activities for Printing	D
488210	Support Activities for Rail Transportation	A
325613	Surface Active Agent Manufacturing	C
339112	Surgical and Medical Instrument Manufacturing	B
339113	Surgical Appliance and Supplies Manufacturing	B
541370	Surveying and Mapping (except Geophysical) Services	A
335313	Switchgear and Switchboard Apparatus Manufacturing	C
325130	Synthetic Dye and Pigment Manufacturing	C
325212	Synthetic Rubber Manufacturing	C
445310.04	Table Wine Off Premise Only (ABC Board Permit Required)	H
445310.03	Table Wine On / Off Premise (ABC Board Permit Required)	H
541213	Tax Preparation Services	A
485310	Taxi Service	J
517911	Telecommunications Resellers	K
561422	Telemarketing Bureaus and Other Contact Centers	B
561421	Telephone Answering Services	B
334210	Telephone Apparatus Manufacturing	C
512191	Teleproduction and Other Postproduction Services	A
515120	Television Broadcasting	B
561320	Temporary Help Services	B
624221	Temporary Shelters	E
541380	Testing Laboratories	A
313310	Textile and Fabric Finishing Mills	E
314910	Textile Bag and Canvas Mills	E
711110	Theater Companies and Dinner Theaters	B
524292	Third Party Administration of Insurance and Pension Funds	B
238340	Tile and Terrazzo Contractors	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
113110	Timber Tract Operations	D
423130	Tire and Tube Merchant Wholesalers	E
441320	Tire Dealers	C
326211	Tire Manufacturing (except Retreading)	D
326212	Tire Retreading	D
541191	Title Abstract and Settlement Offices	A
424940	Tobacco and Tobacco Product Merchant Wholesalers	E
111910	Tobacco Farming	F
312230	Tobacco Manufacturing	E
453991	Tobacco Stores	B
325620	Toilet Preparation Manufacturing	C
311830	Tortilla Manufacturing	F
334514	Totalizing Fluid Meter and Counting Device Manufacturing	C
561520	Tour Operators	F
423920	Toy and Hobby Goods and Supplies Merchant Wholesalers	E
541930	Translation and Interpretation Services (BOARD CERTIFICATION REQUIRED)	A
423860	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers	E
561510	Travel Agencies	F
336214	Travel Trailer and Camper Manufacturing	D
111335	Tree Nut Farming	F
336212	Truck Trailer Manufacturing	D
532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	C
321214	Truss Manufacturing	F
523991	Trust, Fiduciary, and Custody Activities	A
525920	Trusts, Estates, and Agency Accounts	A
333611	Turbine and Turbine Generator Set Units Manufacturing	C
112330	Turkey Production	F
326113	Un-laminated Plastics Film and Sheet (except Packaging) Manufacturing	D
326121	Un-laminated Plastics Profile Shape Manufacturing	D
337121	Upholstered Household Furniture Manufacturing	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
212291	Uranium-Radium-Vanadium Ore Mining	C
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	D
441120	Used Car Dealers (State Regulatory License Required)	D
484210	Used Household and Office Goods Moving	C
453310	Used Merchandise Stores	F
454210	Vending Machine Operators	D
541940	Veterinary Services (STATE BOARD CERTIFICATION REQUIRED)	A
532230	Video Tape and Disc Rental	D
624310	Vocational Rehabilitation Services	E
452910	Warehouse Clubs and Supercenters	C
423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers	E
237110	Water and Sewer Line and Related Structures Construction (Board Certification Required)	D
221310	Water Supply and Irrigation Systems	G
333992	Welding and Soldering Equipment Manufacturing	C
311221	Wet Corn Milling	F
111140	Wheat Farming	F
425120	Wholesale Trade Agents and Brokers	E
221115	Wind Electric Power Generation	G
442291	Window Treatment Stores	C
424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers (ABC Board Certification Required)	E
312130	Wineries (ABC Board Permit Required)	E
517110.01	Wired Telecommunications Carriers--- telephone long distance per 11-51-128 based on population	K
517110	Wired Telecommunications Carriers--telephone local per 11-51-128 based on population	K
517210	Wireless Telecommunications Carriers (except Satellite)	K
315240	Women's, Girls', and Infants' Cut and Sew Apparel Manufacturing	D
448120	Women's Clothing Stores	B
316992	Women's Handbag and Purse Manufacturing	D
424330	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers	E
321920	Wood Container and Pallet Manufacturing	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
337110	Wood Kitchen Cabinet and Countertop Manufacturing	C
337211	Wood Office Furniture Manufacturing	C
321114	Wood Preservation	F
321911	Wood Window and Door Manufacturing	F
712130	Zoos and Botanical Gardens	C

License Fee Schedules

Schedule "A" - If gross receipts are more than but less than base fee:

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$259.50 plus \$2.04 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$463.50 plus \$1.76 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$639.75 plus \$1.66 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$805.50 plus \$1.62 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$967.50 plus \$1.58 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$1,125.75 plus \$1.54 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$1,279.50 plus \$1.50 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$1,429.50 plus \$1.46 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$1,575.75 plus \$1.42 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,717.50 plus \$1.38 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,705.50 plus \$1.34 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,989.75 plus \$1.30 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$2,119.50 plus \$1.26 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$2,245.50 plus \$1.22 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$2,367.75 plus \$1.20 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$2,967.75 plus \$1.18 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$3,556.50 plus \$1.16 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$4,137.75 plus \$1.12 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$4,696.50 plus \$1.08 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$5,236.50 plus \$1.04 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$6,279.00 plus \$1.00 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$7,276.50 plus \$0.96 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$9,196.50 plus \$0.92 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$11,964.00 plus \$0.88 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$14,596.50 plus \$0.84 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$51,556.50 plus \$0.76 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92MM	\$76,560.00 plus 0.60 per thousand in excess of \$92,000,000.00

Schedule "B" - If gross receipts are more than but less than base fee:

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$225.00 plus \$1.81 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$405.75 plus \$1.54 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$559.50 plus \$1.46 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$705.00 plus \$1.42 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$846.75 plus \$1.38 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$984.75 plus \$1.35 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$1,119.00 plus \$1.31 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$1,251.00 plus \$1.28 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$1,378.50 plus \$1.25 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,503.00 plus \$1.21 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,623.75 plus \$1.17 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,740.75 plus \$1.14 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,854.75 plus \$1.10 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,965.00 plus \$1.07 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$2,071.50 plus \$1.05 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$2,596.50 plus \$1.04 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$3,114.00 plus \$1.01 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$3,620.25 plus \$0.98 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$4,111.50 plus \$0.95 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$4,584.00 plus \$0.91 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$5,491.50 plus \$0.88 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$6,369.00 plus \$0.84 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$8,049.00 plus \$0.80 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$10,456.50 plus \$0.77 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$12,774.00 plus \$0.74 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$45,114.00 plus \$0.67 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92 MM	\$67,809.00 plus \$0.53 per thousand in excess of \$92,000,000.00

Schedule "C" - If gross receipts are more than but less than base fee:

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$194.25 plus \$1.54 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$348.00 plus \$1.32 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$480.00 plus \$1.25 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$604.50 plus \$1.22 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$726.00 plus \$1.19 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$844.50 plus \$1.16 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$960.00 plus \$1.13 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$1,072.50 plus \$1.10 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$1,182.00 plus \$1.07 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,288.50 plus \$1.04 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,392.00 plus \$1.01 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,492.50 plus \$0.98 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,590.00 plus \$0.95 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,684.50 plus \$0.92 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$1,776.00 plus \$0.90 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$2,226.00 plus \$0.89 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$2,518.50 plus \$0.87 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$3,103.50 plus \$0.84 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$3,523.50 plus \$0.81 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$3,928.50 plus \$0.78 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$4,708.50 plus \$0.75 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$5,458.50 plus \$0.72 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$6,898.50 plus \$0.69 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$8,968.50 plus \$0.66 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$10,948.50 plus \$0.63 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$38,548.50 plus \$0.57 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92 MM	\$58,048.50 plus \$0.45 per thousand in excess of \$92,000,000.00

Schedule "D"- If gross receipts are more than but less than base fee:

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$158.25 plus \$1.29 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$287.25 plus \$1.10 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$397.50 plus \$1.04 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$501.00 plus \$1.01 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$602.25 plus \$0.99 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$701.25 plus \$0.96 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$797.25 plus \$0.94 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$891.00 plus \$0.92 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$982.50 plus \$0.89 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$1,071.00 plus \$0.86 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$1,157.25 plus \$0.84 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$1,241.25 plus \$0.81 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,322.25 plus \$0.79 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,401.00 plus \$0.77 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$1,477.50 plus \$0.75 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$1,852.50 plus \$0.74 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$2,220.00 plus \$0.73 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$2,583.75 plus \$0.70 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$2,932.50 plus \$0.68 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$3,270.00 plus \$0.65 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$3,922.50 plus \$0.62 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$4,545.00 plus \$0.60 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$5,745.00 plus \$0.58 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$7,477.50 plus \$0.55 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$9,120.00 plus \$0.53 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$32,220.00 plus \$0.47 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92 MM	\$48,285.00 plus \$0.38 per thousand in excess of \$92,000,000.00

Schedule "E" - If gross receipts are more than but less than base fee:

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$127.50 plus \$1.00 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$227.25 plus \$0.88 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$315.00 plus \$0.83 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$398.25 plus \$0.81 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$479.25 plus \$0.79 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$558.00 plus \$0.77 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$635.25 plus \$0.75 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$710.25 plus \$0.73 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$783.00 plus \$0.71 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$854.25 plus \$0.69 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$923.25 plus \$0.67 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$990.00 plus \$0.65 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$1,055.25 plus \$0.63 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$1,118.25 plus \$0.61 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$1,179.00 plus \$0.60 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$1,479.00 plus \$0.59 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$1,775.25 plus \$0.58 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$2,064.00 plus \$0.56 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$2,345.25 plus \$0.54 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$3,215.25 plus \$0.52 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$3,132.75 plus \$0.50 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$3,635.25 plus \$0.48 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$4,595.25 plus \$0.46 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$5,967.75 plus \$0.44 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$7,295.25 plus \$0.42 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$25,775.25 plus \$0.38 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92 MM	\$38,780.25 plus \$0.30 per thousand in excess of \$92,000,000.00

Schedule "F" - If gross receipts are more than but less than base fee:

\$0.00	\$99,999.99	\$75.00 flat fee
\$100,000.00	\$199,999.99	\$96.75 plus \$0.77 per thousand in excess of \$100,000.00
\$200,000.00	\$299,999.99	\$174.00 plus \$0.66 per thousand in excess of \$200,000.00
\$300,000.00	\$399,999.99	\$240.00 plus \$0.62 per thousand in excess of \$300,000.00
\$400,000.00	\$499,999.99	\$302.25 plus \$0.61 per thousand in excess of \$400,000.00
\$500,000.00	\$599,999.99	\$363.00 plus \$0.59 per thousand in excess of \$500,000.00
\$600,000.00	\$699,999.99	\$422.25 plus \$0.58 per thousand in excess of \$600,000.00
\$700,000.00	\$799,999.99	\$480.00 plus \$0.56 per thousand in excess of \$700,000.00
\$800,000.00	\$899,999.99	\$536.25 plus \$0.55 per thousand in excess of \$800,000.00
\$900,000.00	\$999,999.99	\$591.00 plus \$0.53 per thousand in excess of \$900,000.00
\$1,000,000.00	\$1,099,999.99	\$644.25 plus \$0.52 per thousand in excess of \$1,000,000.00
\$1,100,000.00	\$1,199,999.99	\$703.50 plus \$0.50 per thousand in excess of \$1,100,000.00
\$1,200,000.00	\$1,299,999.99	\$746.25 plus \$0.49 per thousand in excess of \$1,200,000.00
\$1,300,000.00	\$1,399,999.99	\$795.00 plus \$0.47 per thousand in excess of \$1,300,000.00
\$1,400,000.00	\$1,499,999.99	\$842.25 plus \$0.46 per thousand in excess of \$1,400,000.00
\$1,500,000.00	\$1,999,999.99	\$888.00 plus \$0.45 per thousand in excess of \$1,500,000.00
\$2,000,000.00	\$2,499,999.99	\$1,113.00 plus \$0.44 per thousand in excess of \$2,000,000.00
\$2,500,000.00	\$2,999,999.99	\$1,334.25 plus \$0.44 per thousand in excess of \$2,500,000.00
\$3,000,000.00	\$3,499,999.99	\$1,551.75 plus \$0.42 per thousand in excess of \$3,000,000.00
\$3,500,000.00	\$3,999,999.99	\$1,761.75 plus \$0.41 per thousand in excess of \$3,500,000.00
\$4,000,000.00	\$4,999,999.99	\$1,964.25 plus \$0.39 per thousand in excess of \$4,000,000.00
\$5,000,000.00	\$5,999,999.99	\$2,354.25 plus \$0.38 per thousand in excess of \$5,000,000.00
\$6,000,000.00	\$7,999,999.99	\$2,729.25 plus \$0.36 per thousand in excess of \$6,000,000.00
\$8,000,000.00	\$10,999,999.99	\$3,449.25 plus \$0.35 per thousand in excess of \$8,000,000.00
\$11,000,000.00	\$13,999,999.99	\$4,484.25 plus \$0.33 per thousand in excess of \$11,000,000.00
\$14,000,000.00	\$57,999,999.99	\$5,474.25 plus \$0.32 per thousand in excess of \$14,000,000.00
\$58,000,000.00	\$91,999,999.99	\$19,334.25 plus \$0.29 per thousand in excess of \$58,000,000.00
\$92,000,000.00	Over 92 MM	\$29,024.25 plus \$0.23 per thousand in excess of \$92,000,000.00

Schedule "G" - Section 11-51-129 Street railroads, electric, gas and waterworks companies, etc.

The maximum amount of privilege or license tax which the several municipalities within the state may annually assess and collect of persons operating electric or hydroelectric street railroads, electric light and power companies, gas companies, waterworks companies, pipe line companies for transporting or carrying gas, oil, gasoline, water or other commodities, gas distributing companies, whether by means of pipe lines or by tanks, drums, tubes, cylinders or otherwise, heating companies or other public utilities, incorporated under the laws of this state or any other state or whether incorporated at all or not, except telephone and telegraph companies, railroad and sleeping car companies and express companies which are otherwise licensed shall not exceed **three percent of the gross receipts of the business done by the utility in the municipality during the preceding year;** and, for the first year's business when an existing utility is taken over, the amount of the license shall be computed on the basis of the gross receipts of the prior operators plus the gross receipts of the new owners; provided, that this section shall not affect any existing contract between any municipality and any public utility operating therein, except those provisions of contracts which relate to the amount or basis of the license tax imposed by such municipality on such utility.

(Code 1923, §2162; Acts 1935, No. 194, p. 256; Code 1940, T. 37, §745; Acts 1947, No. 355, p. 238, §3; Acts 1949, No. 613, p. 945.)

Schedule "H" - Beer, Wine & Liquor (ABC Board Permit Required)

Title of Code		Amount	Licensing Notes
Beer On / Off Premise 0912A	445310.01	\$56.25	
Beer Off Premise Only 0912B	445310.02	\$37.50	
Table Wine On / Off Premise 0912C	445310.03	\$56.25	
Table Wine Off Premise Only 0912D	445310.04	\$56.25	

Lounge Retail Liquor Class I 0912E	722410.00	\$487.50	Must Purchase Beer Off/On Premise and Table Wine On/Off Premise along with Lounge Retail Liquor License as part of the package
Beer On / Off Premise		\$56.25	
Table Wine On / Off Premise		\$56.25	
		\$600.00 Total	

Package Store Liquor Class II 0912F	722410.01	\$487.50	Must Purchase Beer Off Premise and Table Wine Off Premise along with Package Store Liquor License as part of the package
Beer Off Premise Only		\$37.50	
Table Wine Off Premise Only		\$56.25	
		\$581.25 Total	

Restaurant Retail Liquor 0912G	722410.02	\$487.50	Must Purchase Beer Off/On Premise and Table Wine On/Off Premise along with Restaurant Retail Liquor License as part of the package
Beer On / Off Premise		\$56.25	
Table Wine On / Off Premise		\$56.25	
		\$600.00 Total	

Club Liquor Class II 0912H	722410.03	\$487.50	Must Purchase Beer Off/On Premise and Table Wine On/Off Premise along with Club Liquor License as part of the package
Beer On / Off Premise		\$56.25	
Table Wine On / Off Premise		\$56.25	
		\$600.00 Total	

Schedule "I" - Peddlers

Daily Rate	\$7.50
Weekly Rate	\$18.75
Monthly Rate	\$37.50
Yearly Rate	\$75.00

Schedule "J" - Taxi Cabs & Limousines

1 Taxi Cab or Limousine	\$37.50
All taxi cabs or Limousines over 1	\$18.75

Schedule "K" – Telecommunications

517110.00 Wired Telecommunications Carriers--telephone local per 11-51-128 based on population	30.00
517110.01 Wired Telecommunications Carriers--- telephone long distance per 11-51-128 based on population	8.00
517210 Wireless Telecommunications Carriers (except Satellite)	75.00
517410 Satellite Telecommunications	\$75.00
517911 Telecommunications Resellers	\$75.00
517919 All Other Telecommunications	\$75.00

Schedule "L" - Special Events Licenses \$175.00 per event

Schedule "M" - Fortune Tellers

Annual license rate is \$750.00 and rate is reduced by \$18.75 each year until such time as the annual rate reaches \$375.00 and that becomes the minimum rate thereafter.

Schedule "O" - Billiard and/or Pool Tables

For 1 to 2 billiard or pool tables	\$37.50 per table
All billiard or pool tables over 2	\$18.75 per table

Schedule "T" - Itinerants

Itinerant business operating within the jurisdiction but located outside the jurisdiction shall pay the itinerant rate for a business license and that rate shall be \$375.00.

Schedule "U" - Banks / Savings & Loans

Bank and/or Savings & Loan ATM Location	\$7.50
Bank and/or Savings & Loan Branch Location	\$7.50
Bank Main Office and/or Savings & Loan Main Office	\$93.75

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).