



# City of Lanett (9650) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the City of Lanett

All businesses operating in the city limits or police jurisdiction of the City of Lanett 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](mailto:businesslicensesupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://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](mailto: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 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after January 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

---

### 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](http://www.avenuinsights.com). Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Avenu does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

## Gross Receipts. Definition of

### **AL Code § 11-51-90.1 (2016)**

(6) GROSS RECEIPTS. A measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

a. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer, and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local, or federal, including utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state, or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

b. A different basis for calculating the business license may be used by a municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2.

c. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within a municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by a municipality.

d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

## Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

## New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

**New Business Penalty:** In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

## Police Jurisdiction (PJ), Definition and Rate of

Not applicable in Lanett.

## Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars (\$500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

**New Business Penalty:** In the case of persons who began business on or after the first day of the calendar year, the license fee for such “new business” shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

## Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

## Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

## Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

## Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

## Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: [www.avenuinsights.com](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: 800.556.7274

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

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	Accommodations – bed and breakfast inns and services	D
721110	Accommodations – hotels, motels and similar facilities	C
721310	Accommodations – rooming houses and boarding houses	E
721214	Accommodations – trailer parks, RV parks, and travel parks	E
541211	Accountant/CPAs – individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	A
926	Administration of Economic programs	
924	Administration of Environmental Quality Programs	
925	Administration of housing, urban, comm..	
923	Administration of human resource programs	
561499	Administrative services – answering, employment, office, sec., travel	C
524210	Agent Office – administration of third parties, pension funds, annuities, etc	B
115114	Agriculture support – cotton gins, farm mgt, post-harvest activities	F
481111	Air transportation – airline tickets, shipping, freight, charters service	B
312141	Alcohol – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
621910	Ambulance – ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	D
713110	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	B
112990	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
315999	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	D
335211	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	C
541310	Architect – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	A
711310	Arts and sports – dance, musical, teams, tracks, promoters, agents	B
541110	Attorney/Lawyers – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	F
236222	Bail / Bondsman Fees set by Mayor & Council. Annual flat Rate.	\$500.00
522111	Bank Branch or ATM – not main office of bank	U
522110	Bank Main Office – not branch location or ATM	U
312121	Beer – off premise – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312122	Beer – on premise – state regulated through ABC <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312132	Beer & Wine – wholesale distributor <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312212	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	E
541211.01	Bookkeeping/Tax Preparation Services	A
444130	Building materials & gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
515112	Broadcasting – radio and television stations	B
910003	Category for number of – amusement devices and/or games	P
920005	Category for number of – <u>employees</u> as a basis for calculating license	R
910002	Category for number of – pool tables	O
930006	Category for number of – <u>square feet</u> used for calculating license amount	S
910001	Category for number of – vending machines for all types vending	N
722410	Caterers – and/or mobile food services <b>Must Provide Board Certification: Department of Health Permit</b>	C
325998	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	C
541311	Chiropractor – individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	A
448130	Clothing & accessories – men, women, children, infant, shoe, jewelry	B
334419	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	C
541511	Computer Programmer – individual and/or professional firm license	A
236221	Contractors – <u>general contractors</u> – itinerant not local <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	T
236220	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	E
237991	Contractors – <u>heavy construction</u> – itinerant not local <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	T
237990	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	D
237990.01	Contractors – <u>specialty trade</u> – building equipment & mechanical install	E
238340	Contractors – <u>specialty trade</u> – carpentry contractors	E
238110	Contractors – <u>specialty trade</u> – concrete contractors	E
238310	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	E
238210	Contractors – <u>specialty trade</u> – electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	E
238910	Contractors – <u>specialty trade</u> – excavation and site development	E
238330	Contractors – <u>specialty trade</u> – floor coverings/all types	E
238150	Contractors – <u>specialty trade</u> – glass and glazing contractors	E
238360.01	Contractors – <u>specialty trade</u> – heating & air conditioning <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	E
238140	Contractors – <u>specialty trade</u> – masonry and stone contractors	E
238320	Contractors – <u>specialty trade</u> – painting and wall covering	E
238360	Contractors – <u>specialty trade</u> – plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238160	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	E
238120	Contractors – <u>specialty trade</u> – structural steel erection	E
238430	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	E
238115	Contractors – <u>specialty trade</u> – water well drilling & irrigation	E
238910.01	Contractors – specialty trade – wrecking and demolition	E
238221	Contractors – <u>specialty trades contractors</u> – itinerant not local	T
238130	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy	D
492110	Couriers – couriers and local messengers, services, local delivery services	C
522390	Credit services – companies and activities related to credit and mediation	B
999999.99	Delivery	
541210	Dentist – individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	A
722420	Drinking Establishment – club, lounge, bar or other <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	B
611699	Educational services – technical, computer, sports, services, business	D
443112	Electronic & appliance store – household, radio, television, computers	B
541330	Engineer – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
811710	Exterminating services – exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	E
111998	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	F
522122	Financial and Loan. Check cashing and other short term money businesses	\$450.00
114119	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	E
445120	Food & beverage stores – grocery, convenience store, markets	F
311991	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
113110	Forestry – logging, forestry, timber track operations, timber mgt	D
812200	Fortune Teller or Clairvoyant – individual reader license	M
525990	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	A
442110	Furniture – furniture, home furnishings, stores, floor coverings, window	C
337129	Furniture manufacturing – cabinets, office, household, beds, kitchen	C
447110	Gasoline Retail - selling gasoline with or without convenience stores	E
452990	General merchandise stores – department, warehouse clubs, superstores	C
446110	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	C
621491	HMO – medical centers and services	B



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special	C
519190	Information services and data processing – providing, storing, processing, access to information A	
524126	Insurance Company and/or its agents – casualty, fire, and/or marine premiums 11-51-120/123	
524128	Insurance Company and/or its agents – health, allied and all other premiums 11-51-120/123	
811720	Janitorial firm – janitorial cleaning services – individual or firm	F
812210	Laundry / Dry Cleaners	B
316993	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	D
333990	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	C
551990	Management companies – offices, enterprises, regional, corporate	B
332999	Metal fabrication – cutlery, structural, ornamental, machine shops	D
212299	Mining - (except for oil and gas) all related mining activities	C
213112	Mining support services – for oil and gas mining activities, oil/gas wells	C
339999	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.	B
453220	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	B
512131	Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
441310	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	C
441110	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc ...– dealerships and lots <b>Must Provide Board Certification: Revenue Department-License Section</b>	W
712110	Museums – museums and historical sites, zoos, botanical gardens, parks	C
928	National Security and International Affairs	
327331	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
454392	Non-Store Retailer – peddlers license / itinerant peddler	T
454391	Non-Store Retailer – peddlers license / local peddler	I
454210	Non-store retailers – vending machine operators, direct selling, mail order	D
623110	Nursing care – residential care facility, day care, assisted living	C
623312	Nursing Home – care for elderly and continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	D
211111	Oil and gas extraction – natural gas liquid extraction, crude extraction	C
541320	Optometrist – individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	A
314129	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
621498	Outpatient Care Centers – all other types of services	C
445310	Package Stores – selling beer, wine and liquor plus general mdse <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	D
322229	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	E
485114	Passenger transportation – bus terminals State regulated 37-3-33	
485320	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	J
485113	Passenger transportation – charter and other vehicle transit services	B
485321	Passenger transportation – number of buses, taxis, cabs, Limousines, or buggies	J
522298	Pawn Shop – whether title pawn or merchandise	A
812199.02	Personal Services – funerals <b>Must Provide Board Certification: Board of Funeral Services</b>	B
812199.01	Personal Services – hair, barber, beautician <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	B
812199	Personal Services –skin, diet, nail, tanning	B
324199	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	C
541921	Photographer – studios, portrait, commercial, services	A
541111	Physician – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	A
326291	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
331521	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	C
323110	Printing – screen, quick, digital, books, lithographic, handbills, comm.	D
541990	Professional Services Not Elsewhere Classified – scientific, technical	A
511110	Publishing industries except internet – newspaper, book, periodical, databases, software	B
482110	Rail transportation – transportation, ticket offices, State regulated 11-51-124	
531210	Real estate – offices, agents, brokers, management, appraisers	B
532212	Real Estate Rental – Business / Commercial Each separate property/location requires a separate license.	X
532211	Real Estate Rental – Residential Each separate property/location requires a separate license.	X
910004	REDEMPTION MACHINES- per machine / ORD.02-02-01	P
532310	Rental and leasing – auto, truck, trailer, RV, all tangible property	C
532230	Rental and leasing – movie and video rental	D
811412	Repairs and maintenance – all appliances, home & garden equipment	D
811219	Repairs and maintenance – all electronic equipment	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
811118	Repairs and maintenance – auto, paint/body, carwash, other vehicular services including wrecking/towing services general services (not included in city rotation).	C
722212	Restaurant – full service restaurant facility <b>Must Provide Board Certification: Department of Health Permit</b>	D
722211	Restaurant – limited facility or service <b>Must Provide Board Certification: Department of Health Permit</b>	D
522121	S&L Branch or ATM – not main office of S&L	U
522120	Savings and Loans – not branch location or ATM	U
523999	Securities, commodity – brokerage, portfolio, investment, other financial services	A
487990	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
624110	Social assistance – shelters, vocational, child care, abuse, emergency	E
927	Space, research, and technology	
711420	Special Events – promoter or activity – see schedule for rates	L
451110	Sporting goods & hobbies – toy, fish, gun, books, games	B
541360	Surveyor – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	A
517322	Telecommunications – cellular and other wireless, paging	K
517315	Telecommunications – resellers of service	K
517310	Telecommunications – telephone local per 11-51-128	K
517320	Telecommunications – telephone long distance per 11-51-128	K
313112	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
811118.01	Towing/Wrecker Service for Wreckers desiring to be included in city rotation <b>Wrecker Inspection Approval</b> Wreckers must pass an inspection. Please contact Tony Chandler City Inspector/Safety Director Office: 334.644.5220 Cell: 706.585.7017 or Lt. Jason Abernathy Phone: 706-590-7070 All other wreckers must use 811118	C
336112	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship, motorcycle	D
484110	Truck transportation – local, long-distance, freight, moving, and storage	C
484230	Truck transportation – terminal – State regulated 37-3-33	
999111	Unclassified miscellaneous <u>business</u> services not elsewhere classified	C
999222	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	B
453212	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	F
221122	Utilities – electric power or light company	G
221210	Utilities – natural gas company	G

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
<b>221310</b>	Utilities – water, sewage treatment, steam, and other	G
<b>541940</b>	Veterinarian – individual and/or firm professional license <i>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</i>	A
<b>493110</b>	Warehousing and storage – distribution, household, refrigerated, special	F
<b>562998</b>	Waste management – companies, trucks, septic tanks, landfill, services	F
<b>483212</b>	Water transportation – coastal, freight forwarders, inland, passenger	B
<b>421990</b>	Wholesale trade – <u> durable</u> , vehicle, machinery, equipment, furniture	E
<b>422720</b>	Wholesale trade – <u> non-durable</u> , wholesale gasoline distributor	F
<b>422499</b>	Wholesale trade – <u> non-durable</u> , paper, apparel, grocery, beverages, dairy	E
<b>312131</b>	Wine Off Premise– state regulated through ABC <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	H
<b>312131.01</b>	Wine On/Off Premise – state regulated through ABC <i>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</i>	H
<b>321999</b>	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	F

## SECTION 23. License Fee Schedules

### Schedule "A" – If gross receipts are:

More Than	but	Less than	
0		19,999.99	100
20,000		49,999.99	150
50,000		99,999.99	200
100,000		199,999.99	346
200,000		299,999.99	618
300,000		399,999.99	853
400,000		499,999.99	1,074
500,000		599,999.99	1,290
600,000		699,999.99	1,501
700,000		799,999.99	1,706
800,000		899,999.99	1,906
900,000		999,999.99	2,101
1,000,000		1,099,999.99	2,290
1,100,000		1,199,999.99	2,274
1,200,000		1,299,999.99	2,653
1,300,000		1,399,999.99	2,826
1,400,000		1,499,999.99	2,994
1,500,000		1,999,999.99	3,157
2,000,000		2,499,999.99	3,957
2,500,000		2,999,999.99	4,742
3,000,000		3,499,999.99	5,517
3,500,000		3,999,999.99	6,262
4,000,000		4,999,999.99	6,982
5,000,000		5,999,999.99	8,372
6,000,000		7,999,999.99	9,702
8,000,000		10,999,999.99	12,262
11,000,000		13,999,999.99	15,952
14,000,000		57,999,999.99	19,462
58,000,000		91,999,999.99	68,742
92,000,000	Over 92MM		102,080

**Schedule "B" – If gross receipts are:**

More Than	but	Less than	
0		19,999.99	100
20,000		49,999.99	150
50,000		99,999.99	200
100,000		199,999.99	300
200,000		299,999.99	541
300,000		399,999.99	746
400,000		499,999.99	940
500,000		599,999.99	1,129
600,000		699,999.99	1,313
700,000		799,999.99	1,492
800,000		899,999.99	1,668
900,000		999,999.99	1,838
1,000,000		1,099,999.99	2,004
1,100,000		1,199,999.99	2,165
1,200,000		1,299,999.99	2,321
1,300,000		1,399,999.99	2,473
1,400,000		1,499,999.99	2,620
1,500,000		1,999,999.99	2,762
2,000,000		2,499,999.99	3,462
2,500,000		2,999,999.99	4,152
3,000,000		3,499,999.99	4,827
3,500,000		3,999,999.99	5,482
4,000,000		4,999,999.99	6,112
5,000,000		5,999,999.99	7,322
6,000,000		7,999,999.99	8,492
8,000,000		10,999,999.99	10,732
11,000,000		13,999,999.99	13,942
14,000,000		14,999,999.99	14,942
15,000,000		19,999,999.99	18,942
20,000,000		24,999,999.99	23,942
25,000,000		29,999,999.99	28,000
30,000,000		39,999,999.99	38,042
40,000,000		49,999,999.99	48,072
50,000,000		59,999,999.99	54,042
60,000,000		91,999,999.99	60,152
92,000,000	Over 92MM		90,412

**Schedule "C" – If gross receipt are:**

More Than	but	Less than	
0		19,999.99	100
20,000		49,999.99	150
50,000		99,999.99	200
100,000		199,999.99	259
200,000		299,999.99	464
300,000		399,999.99	640
400,000		499,999.99	806
500,000		599,999.99	968
600,000		699,999.99	1,126
700,000		799,999.99	1,280
800,000		899,999.99	1,430
900,000		999,999.99	1,576
1,000,000		1,099,999.99	1,718
1,100,000		1,199,999.99	1,856
1,200,000		1,299,999.99	1,990
1,300,000		1,399,999.99	2,120
1,400,000		1,499,999.99	2,246
1,500,000		1,999,999.99	2,368
2,000,000		2,499,999.99	2,968
2,500,000		2,999,999.99	3,358
3,000,000		3,499,999.99	4,138
3,500,000		3,999,999.99	4,698
4,000,000		4,999,999.99	5,238
5,000,000		5,999,999.99	6,278
6,000,000		7,999,999.99	7,278
8,000,000		10,999,999.99	9,198
11,000,000		13,999,999.99	11,958
14,000,000		57,999,999.99	14,598
58,000,000		91,999,999.99	51,398
92,000,000		Over 92MM	77,398

**Schedule "D" – If gross receipts are:**

More Than	but	Less than	
0		19,999.99	100
20,000		49,999.99	150
50,000		99,999.99	200
100,000		199,999.99	211
200,000		299,999.99	383
300,000		399,999.99	530
400,000		499,999.99	668
500,000		599,999.99	803
600,000		699,999.99	935
700,000		799,999.99	1,063
800,000		899,999.99	1,188
900,000		999,999.99	1,310
1,000,000		1,099,999.99	1,428
1,100,000		1,199,999.99	1,543
1,200,000		1,299,999.99	1,655
1,300,000		1,399,999.99	1,763
1,400,000		1,499,999.99	1,868
1,500,000		1,999,999.99	1,970
2,000,000		2,499,999.99	2,470
2,500,000		2,999,999.99	2,960
3,000,000		3,499,999.99	3,445
3,500,000		3,999,999.99	3,910
4,000,000		4,999,999.99	4,360
5,000,000		5,999,999.99	5,230
6,000,000		7,999,999.99	6,060
8,000,000		10,999,999.99	7,660
11,000,000		13,999,999.99	9,970
14,000,000		57,999,999.99	12,160
58,000,000		91,999,999.99	42,960
92,000,000		Over 92MM	64,380



**Schedule "E" – If gross receipts are:**

More Than	but	Less than	
0		19,999.99	100
20,000		49,999.99	150
50,000		99,999.99	200
100,000		199,999.99	250
200,000		299,999.99	303
300,000		399,999.99	420
400,000		499,999.99	531
500,000		599,999.99	639
600,000		699,999.99	744
700,000		799,999.99	847
800,000		899,999.99	947
900,000		999,999.99	1,044
1,000,000		1,099,999.99	1,139
1,100,000		1,199,999.99	1,231
1,200,000		1,299,999.99	1,320
1,300,000		1,399,999.99	1,407
1,400,000		1,499,999.99	1,491
1,500,000		1,999,999.99	1,572
2,000,000		2,499,999.99	1,972
2,500,000		2,999,999.99	2,367
3,000,000		3,499,999.99	2,752
3,500,000		3,999,999.99	3,127
4,000,000		4,999,999.99	3,487
5,000,000		5,999,999.99	4,177
6,000,000		7,999,999.99	4,847
8,000,000		10,999,999.99	6,127
11,000,000		13,999,999.99	7,957
14,000,000		57,999,999.99	9,727
58,000,000		91,999,999.99	34,367
92,000,000		Over 92MM	51,707

**Schedule "F" - If gross receipts are:**

More Than	but	Less than	
0		99,999.99	100
100,000		199,999.99	129
200,000		299,999.99	232
300,000		399,999.99	320
400,000		499,999.99	403
500,000		599,999.99	484
600,000		699,999.99	563
700,000		799,999.99	640
800,000		899,999.99	715
900,000		999,999.99	788
1,000,000	1,099,999.99		859
1,100,000	1,199,999.99		938
1,200,000	1,299,999.99		995
1,300,000	1,399,999.99		1,060
1,400,000	1,499,999.99		1,123
1,500,000	1,999,999.99		1,184
2,000,000	2,499,999.99		1,484
2,500,000	2,999,999.99		1,779
3,000,000	3,499,999.99		2,069
3,500,000	3,999,999.99		2,349
4,000,000	4,999,999.99		2,619
5,000,000	5,999,999.99		3,139
6,000,000	7,999,999.99		3,639
8,000,000	10,999,999.99		4,599
11,000,000	13,999,999.99		5,979
14,000,000	57,999,999.99		7,299
58,000,000	91,999,999.99		25,779
92,000,000	Over 92MM		38,699

**Schedule "G" - Electric Company and Gas Company**

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

## **Schedule "H" - Beer, Wine & Liquor**

State of Alabama Code	Classification	Amount	Licensing Notes
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the Business license code.
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License
111 (Wholesale Beer)	312132	275.00	Distributors License
112 (Wholesale Table Wine)	312132	275.00	Distributors License

## **Schedule "I" - Peddlers**

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

## **Schedule "J" - Taxi Cabs & Limousines**

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$ 50.00 per decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

## **Schedule "K" - Telephones & Telecommunications**

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

\$210.00 Annual fee for Exchange based on Population

\$53.00 Long Distance

517322 Telecommunications – cellular and other wireless, paging \$425.00

517315 Telecommunications – resellers of service \$425.00

## **Schedule "L" - Special Events Licenses**

All Special Events License must be Approved by Mayor and Council.

A minimum fee of \$150.00 (one hundred fifty) dollars plus issue fee.

## **Schedule "M" - 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 "N" - Vending Machines**

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per decal
5 to 10 machines vending any type merchandise or product	\$ 10.00 per decal
all over 10 machines vending any type merchandise or product	\$ 5.00 per decal

## **Schedule "O" - Billiard and/or Pool Tables**

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table: \$300.00 plus see table below.

For 1 to 2 billiard or pool tables	\$ 50.00 per decal
All billiard or pool tables over 2	\$ 25.00 per decal

## **Schedule "P" - Amusement Devices**

In addition to the license thereto, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

For the first 10 machines	\$ 25.00 per decal
All machines over 10	\$ 10.00 per decal
All Redemption Machines, per machine and in addition to the annual fee set forth there shall also be due an additional license tax , per machine , in the amount of five (5%) percent of gross receipts per machine per month. Ord. 02-02-01.	\$1000.00 per machine

## **Schedule "Q" - Buses, Trucks & Other Equipment**

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per decal
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per decal
Over 5 buses, trucks or other equipment	\$ 10.00 per decal

## **Schedule "R" - Number of Employees**

R-1	Where personnel are from 1 to 2 people.....	100.00
R-2	Where personnel are from 3 to 5 people.....	250.00
R-3	Where personnel are from 6 to 10 people.....	400.00
R-4	Where personnel are from 11 to 20 people.....	550.00
R-5	Where personnel are from 21 to 50 people.....	700.00
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

## **Schedule "S" - Square Feet**

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000.01	to	10,000 Square Feet.....	200.00
S-3	From 10,000.01	to	20,000 Square Feet.....	300.00
S-4	From 20,000.01	to	30,000 Square Feet.....	400.00
S-5	From 30,000.01	to	40,000 Square Feet.....	500.00
S-6	From 40,000.01	to	50,000 Square Feet.....	600.00
S-7	From 50,000.01	to	60,000 Square Feet.....	700.00
S-8	From 60,000.01	to	70,000 Square Feet.....	800.00
S-9	From 70,000.01	to	80,000 Square Feet.....	900.00
S-10	From 80,000.01	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000.01	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000.01	up -	1,200.00 plus \$ .01 per square foot over 100,000	

## **Schedule "T" - Itinerants**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$ 500.00.

## **Schedule "U" - 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 "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).

## **Schedule "W"- Automobile New and Used Sales, Repairs, and Leasing.**

If gross Receipts are:

More <i>Than</i>	<i>but</i>	Less <i>Than</i>	License Fee
0		99,999.99	200.00
100,000		199,999.99	211.00
200,000		299,999.99	253.00
300,000		399,999.99	310.00
400,000		499,999.99	408.00
500,000		599,999.99	503.00
600,000		699,999.99	635.00
700,000		799,999.99	703.00
800,000		899,999.99	800.00
900,000		999,999.99	900.00
1,000,000		1,999,999.99	1,060.00
2,000,000		2,499,999.99	1,110.00
2,500,000		2,999,999.99	1,210.00
3,000,000		3,499,999.99	1,343.00
3,500,000		3,999,999.99	1,443.00
4,000,000		4,499,999.99	1,503.00
4,500,000		4,999,999.99	1,755.00
5,000,000		5,499,999.99	1,803.00
5,500,000		5,999,999.99	1,955.00
6,000,000		6,999,999.99	2,003.00
7,000,000		7,999,999.99	2,103.00
8,000,000		8,999,999.99	2,155.00
9,000,000		9,999,999.99	2,203.00
10,000,000		12,999,999.99	2,355.00
13,000,000		14,999,999.99	2,455.00
15,000,000		16,999,999.99	2,565.00
17,000,000		18,999,999.99	2,665.00
19,000,000		20,999,999.99	2,803.00
21,000,000		22,999,999.99	2,960.00
23,000,000		24,999,999.99	3,165.00
25,000,000		27,999,999.99	3,265.00
28,000,000		29,999,999.99	3,503.00
30,000,000		34,999,999.99	4,003.00
35,000,000		39,999,999.99	4,563.00
40,000,000		49,999,999.99	6,660.00
50,000,000		59,999,999.99	8,970.00
60,000,000		91,999,999.99	40,960.00
92,000,000		over 92MM	60,380.00

AUTOMOBILE: DEALER, RETAIL, NEW OR USED: Off-Site Sales.

License of \$100.00 per day in City Limits, \$50.00 per day in police jurisdiction, subject to following conditions:

1. Must hold valid business license for automobile dealership as well as provisional license for each sale.
2. Only one licensed dealer permitted at location, maximum of three sales per year, each sale not to exceed five consecutive days.
3. Must comply with all state laws and furnish copies of all required state and city licenses and permits;
4. Must comply with all zoning requirements, all signage ordinances and provisions of Section 40-13-292, Code of Alabama, 1975, as amended;
5. Amount of sales must be reported to City Treasurer within 10 days of completion of sale.

## **Schedule "X" Real Estate Rental**

Single Family Rental Houses, Single Family Apartment Units Single Family Duplex Units. Cost per individual rental unit	\$100.00 annually per individual rental unit
Business / Commercial Premises. Cost per individual unit.	\$100.00 annually per individual rental unit

License amount shall be calculated based upon the number of individual business/commercial rental units in use as of December 31st of the year immediately preceding the year for which the license fee is due. Individual business/commercial rental units rented or placed in service between January 1st and June 30th of each license year shall pay the full license tax of \$100.00. Individual business/commercial rental units rented or placed in service between July 1st and December 31st of each license year shall pay a partial license fee of \$50.00.