

Schedule "Y" - Bail Bondsman

If gross receipts are:	Calculation
\$0.00 - \$20,000.00	\$218.07
\$20,000.01 - \$50,000.00	\$218.07 plus 0.01 % of gross receipts in excess of \$20,000.01
More than \$50,000.01	\$545.17 plus (1/4) of 1% (0.025) of gross receipts in excess of \$50,000.01

Schedule "Z" - All other personal services

If gross receipts are:	Calculation
\$0.00 - \$30,000.00	\$327.10
More than \$30,000.01	\$327.10 plus 3% (0.03) of gross receipts in excess of \$30,000.01

Schedule "AA" - Special Events per day	Flat Fee \$545.17
Schedule "AA" - Special Events – Not-For-Profit per day	Flat Fee \$109.03

Schedule "BB" - Itinerant Vendors, Solicitors, and Salespersons

If gross receipts are:	Calculation
\$0.00 - \$10,000.00	\$109.03
More than \$10,000.01	\$109.03 plus 1/5 of 1% (0.002) of gross receipts in excess of \$10,000.01
The minimum license shall be \$109.03 unless otherwise provided	

Schedule "CC" - Private Warehousing

If square footage is:	Calculation
From zero square feet to 10,000.00 square feet	\$545.17
From 10,000.01 square feet to 25,000 square feet	\$545.17 plus \$0.04 over 10,000.01
From 25,000.01 square feet to 55,000 square feet	\$1,199.36 plus \$0.03 over 25,000.01
Square footage greater than 55,000.01	\$2017.11 plus \$0.02 over 55,000.01

Schedule "DD" - Motor Carrier

License Fee per year/per carrier	\$218.07
Additional Fee per year/per terminal or station facility	\$218.07

Schedule "EE" - Donation Bin

License fee per year	\$32.71
License fee per bin	\$32.71

Schedule "FF" - Garage, Yard, Basement, Rummage, Act., Sale Permit	Flat Fee \$16.35
---	------------------

Schedule "GG" - Flea Market in Open Permit Fee	Flat Fee \$16.35
---	------------------

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).

Telephones & Telecommunications

(Licensed as prescribed by state law.)