



Town of Lexington (9468)
Business License
Fee Schedule
including General Information/FAQs



Thank you for doing business in the Town of Lexington

All businesses operating in the city limits or police jurisdiction of the Town of Lexington must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

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

Gross Receipts. Definition of

AL Code § 11-51-90.1 (2016)

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

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

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

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

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

Location Specific, Definition

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

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

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

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

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

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

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

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

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

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

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

New Business Information

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

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

Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

Website: www.avenuinsights.com
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274

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

| Internal no. | Classification/Business Description Including Certification Information | For Calculation Information See Schedule |
|--|---|--|
| 721191.00 | Accommodations – Bed and Breakfast Inns and Services | E |
| 721110.00 | Accommodations – Hotels, Motels, and Similar Facilities | D |
| 721310.00 | Accommodations – Rooming Houses and Boarding Houses | E |
| 721214.00 | Accommodations – Trailer Parks, RV Parks, and Travel Parks | E |
| 541211.00 | Accountants/CPAs – Individual and/or Firm Must Provide Board Certification: Public Accountancy Board | D |
| 561439.00 | Administrative Services – Answering, Employment, Office, Sec., Travel | E |
| 561621.00 | Administrative Services – Security Systems Services | E |
| 541810.00 | Advertising | B |
| 115114.00 | Agriculture Support – Cotton Gins, Farm Mgt, Post-Harvest Activities, | E |
| 481111.00 | Air Transportation – Airline Tickets, Shipping, Freight, Charters Service | E |
| 561499.00 | Alarm and Security Services Must Provide Alabama Election Security Board of Licensure Permit | E |
| All Alcohol schedules must be purchased at the Town Hall. | | |
| 621910.00 | Ambulance – Ambulance Company and/or Services Must Provide Board Certification: Alabama EMSP Licensure | A |
| 713110.00 | Amusement and Theme Park | B |
| 713999.00 | Amusement – Miscellaneous | E |
| 112999.00 | Animal Production – Dairy, Cattle, Ranching, Sheep, Raising Chickens, Poultry | B |
| 115210.00 | Animal Production Support Activities | E |
| 453310.00 | Antique Shops and Dealers | F |
| 541990.00 | Appraisal Services | D |
| 713120.00 | Arcade | G |
| 541310.00 | Architect – Individual and/or Firm Professional License Must Provide Board Certification: Architects Registration Board | D |
| 711130.00 | Arts – Musical Groups & Artists | D |
| 711310.00 | Arts – Promoter of Events | E |
| 711399.00 | Arts and Sports – Special Events - Requires Council Approval | x |
| 453998.00 | Auctions – General Merchandise | F |
| 425120.00 | Auctions – Auto Must Provide Board Certification: Revenue Department-License Section | T |
| 541110.00 | Attorney/Lawyers – Individual and/or Firm Professional License Must Provide Board Certification: Alabama State Bar | G |
| 812990.00 | Bail Bonding | E |
| 722110.00 | Baked Goods and Doughnut Shop Must Provide Board Certification: Department of Health Permit | F |
| 521119.00 | Bank Branch or ATM – Not Main office of Bank Per State 11-51-130 | I |
| 521110.00 | Bank Main office – Not Branch Location or ATM Per State 11-51-130 | I |
| 812111.00 | Barber Shop Must Provide Board Certification: Alabama Board of Cosmetology and Barbering | C |
| 713990.00 | Billiard Parlors | G |
| 812112.00 | Beauty Shop – Salon | C |

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| | Must Provide Board Certification: Alabama Board of Cosmetology and Barbering | |
| 713950.00 | Bowling Center | E |
| 515210.00 | Cable and Subscription Programming | D |
| 561740.00 | Carpet and Upholstery Cleaning | E |
| 811192.00 | Carwash & Detailing Services | D |
| 517212.00 | Cellular and Wireless Communications | D |
| 722320.00 | Caterers – and/or Mobile Food Services Must Provide Board Certification: Department of Health Permit | E |
| 624410.00 | Child and Day Care Centers Must Provide State and Health Department Permits and Licenses Prior To Issuance | G |
| 621310.00 | Chiropractor – Individual and/or Firm Professional License Must Provide Board Certification: Chiropractic Examiners Board | G |
| 541511.00 | Computer Programmer – Individual and/or Professional Firm License | E |
| 522291.00 | Consumer Lending | D |
| 238110.00 | Contractors – Concrete Foundation and Structure | E |
| 238310.00 | Contractors – Drywall and Insulation | E |
| 238210.00 | Contractors – Electrical Must Provide Board Certification: Alabama Electrical Contractors Board | E |
| 238910.00 | Contractors – Excavation and Site Development | D |
| 238330.00 | Contractors – Flooring | E |
| 238130.00 | Contractors – Framing | E |
| 236220.00 | Contractors – General Contractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | E |
| 238150.00 | Contractors – Glass and Glazing | E |
| 237990.00 | Contractors – Heavy Construction, Highway, Bridge, Street | D |
| 237110.00 | Contractors – Irrigation | E |
| 238140.00 | Contractors – Masonry | E |
| 236116.00 | Contractors – New Multi-Family Housing Construction Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | E |
| 236115.00 | Contractors – New Single-Family Housing Construction Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board | E |
| 237120.00 | Contractors – Oil and Gas Pipeline Construction | D |
| 238999.00 | Contractors – Other Special Trades | E |
| 238320.00 | Contractors – Painting and Wall Covering Contractors | E |
| 237390.00 | Contractors – Paving and Sealing | E |
| 238220.00 | Contractors – Plumbing, Gas Fitter Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board | E |
| 238220.01 | Contractors –Heating & Air, HVAC Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors | E |
| 237130.00 | Contractors – Power and Communication Line Construction | D |
| 238160.00 | Contractors – Roofing Home Builders Licensure Board | E |

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| 236220.01 | Contractors – Sandblasting | E |
| 238170.00 | Contractors – Siding | E |
| 238120.00 | Contractors – Steel and Precast Concrete | E |
| 237110.01 | Contractors – Water and Sewer Line Construction | D |
| 492110.00 | Couriers - Local Delivery Services, Local Messengers | E |
| 522390.00 | Credit Services – Companies and Activities Related to Credit and Mediation | E |
| 999111.00 | Delivery | N |
| 339116.00 | Dental Laboratory | D |
| 621210.00 | Dentist – Individual and/or Firm Must Provide Board Certification: Board of Dental Examiners of Alabama | G |
| 812191.00 | Diet and Weight Reduction | E |
| 812320.00 | Dry-Cleaning and Laundry Service | E |
| 611699.00 | Educational Services for Profit | E |
| 541330.00 | Engineer – Individual and/or Firm Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board | G |
| 561710.00 | Exterminating and Pest Control Must Provide Board Certification: Department of Agriculture and Industries | E |
| 441239.00 | Farm Equipment Dealer | F |
| 111198.00 | Farming and Crop Production – Agriculture, Crop Production, Nursery, Fruit, Growers | E |
| 453998.01 | Fireworks Stand Applicant Must Be Age 18 Years of Age or Older. During Operating Hours, There Must Be At Least One-Person Present 18 Years of Age or Older. The Town Clerk Shall Not Issue A Business License Until the Applicant Has Presented A Certificate from the Alabama Fire Marshalls office Giving Approval of Operation of the Stand. | G |
| 713940.00 | Fitness and Sports Center | E |
| 453310.01 | Flea Market | O |
| 453110.00 | Florist | E |
| 113110.00 | Forestry - Logging Forestry, Timber Management | E |
| 812210.00 | Funeral Homes Must Provide Board Certification: Board of Funeral Services | D |
| 999999.02 | General Category – Unclassified | P |
| 713910.00 | Golf Course/ Country Club | B |
| 541430.00 | Graphic Design Services | E |
| 111411.00 | Greenhouse, Nursery, Floriculture Production | E |
| 621491.00 | HMO – Medical Centers and Services | S |
| 621610.00 | Home Health Care Services | E |
| 622110.00 | Hospitals – Surgical, Substance Abuse, Psychiatric, General Care, Special | S |
| 713940.01 | Health Club Facilities, Physical Fitness | E |
| 519190.00 | Information Services – Providing, Storing, Processing Access to Information | E |
| 524126.00 | Insurance Company – Casualty, Fire and/or Marine Premiums 11-51-120/123 | Q |
| 524128.00 | Insurance Company – Health, Allied, and All Other Premiums 11-51-120/123 | Q |

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| 524210.00 | Insurance Agency and Brokerages | G |
| 516110.00 | Internet Publishing & Broadcasting | E |
| 523999.00 | Investment Activities – Financial | D |
| 561720.00 | Janitorial Services | E |
| 561730.00 | Landscaping / Lawn Service | E |
| 812310.00 | Laundry Mat – Coin Operated | R |
| 485320.00 | Limousine Service | E |
| 812331.00 | Linen and Uniform Supply | E |
| 561622.00 | Locksmith | E |
| 332710.00 | Machine Shops and Welding | E |
| 551990.00 | Management Companies – offices, Enterprises, Regional, Corporate | E |
| 315999.00 | Manufacturing – Apparel | M |
| 335211.00 | Manufacturing – Appliance – Small Appliances, Lighting, Electrical, Battery, Freezer | M |
| 335228.00 | Manufacturing – Appliance – Major Appliances | M |
| 312199.00 | Manufacturing – Beverage – All Types of Soft Drinks, Bottled Water, Ice | M |
| 337110.00 | Manufacturing – Cabinet and Countertop | M |
| 327310.00 | Manufacturing – Cement | M |
| 325998.00 | Manufacturing – Chemical - Fertilizer, Wood, Pesticide, Paint, Soaps, and Resins | M |
| 334419.00 | Manufacturing – Computer, Electronic | M |
| 311991.00 | Manufacturing – Food – Meat, Seafood, Grain, Fruit, Dairy, Animal, Poultry Processing | M |
| 337129.00 | Manufacturing – Furniture | M |
| 316999.00 | Manufacturing – Leather and Allied Products – Shoes, Luggage Handbag, Related Products, Footwear | M |
| 333999.00 | Manufacturing – Machinery – Office Machinery, Industrial, Engines, Farm, HVAC | M |
| 332999.00 | Manufacturing – Metal Fabrication – Cutlery, Structural, Ornamental | M |
| 327999.00 | Manufacturing – Non-Metallic – Clay, Glass, Cement, Lime, Pottery, Ceramic, Brick, Tile | M |
| 335999.00 | Manufacturing – Other – All Other Manufacturing | M |
| 322299.00 | Manufacturing – Paper – Pulp, Paper, and Converted Products, Stationary, Tubes, Cores | M |
| 324199.00 | Manufacturing – Petroleum & Coal – Asphalt, Grease, Roofing, and Paving Products | M |
| 326299.00 | Manufacturing – Plastic & Rubber – Tires, Pipe, Hoses, Belts, Bottles, Sheet, Wrap, Film | M |
| 313112.00 | Manufacturing – Textile – Fabric, Yarn, Carpet, Canvas, Rope, Twine, Fabric Mills | M |
| 336112.00 | Manufacturing – Transportation – Auto, Truck, Trailer, Motor Home, Boat, Ship, Motorcycles | M |
| 321999.00 | Manufacturing – Wood – Sawmills, Wood Preservation, Veneer, Trusses, Millwork | M |
| 531130.00 | Mini Warehouse and Self-Storage | E |
| 212299.00 | Mining – All Related Mining Activities | M |
| 484230.00 | Mobile Home Towing Service | E |
| 512131.00 | Motion Pictures – Theatres, Videos, Recording, Drive-Ins, Sound Studios | B |
| 484210.00 | Moving Company | E |
| 712110.00 | Museums – Museums and Historical Sites, Zoos, Parks, Botanical Gardens | D |

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| 812113.00 | Nail Salon | E |
| 511110.00 | Newspaper Publisher | D |
| | Newspaper Stands – See Vending Machines | H |
| 623110.00 | Nursing Care – Residential Care Facility, Assisted Living | Y |
| 623312.00 | Nursing Home – Care for Elderly and Continuing Care Facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators | Y |
| 446191.00 | Nutrition | E |
| 621320.00 | Optometrist – Individual and/or Firm Must Provide Board Certification: Optometry Board | G |
| 621498.00 | Outpatient Care Centers | S |
| 485999.00 | Passenger Transportation – All Other | D |
| 485113.00 | Passenger Transportation – Charter and Other Vehicle Transit Services | D |
| 522298.00 | Pawn Shop – Title Pawn or Merchandise | G |
| 454999.00 | Peddler or Rolling Store | V |
| 812910.00 | Pet Care Services | E |
| 541921.00 | Photographer – Studios, Portraits, Commercial Services | E |
| 621111.00 | Physician – Individual and/or Firm Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama | G |
| 621340.00 | Physical, Occupational or Speech Therapists Must Provide Board Certification: Alabama Board of Physical Therapy | E |
| 561431.00 | Postal/Mailing Services | F |
| 323119.00 | Printing – Screen, Quick, Digital, Books, Lithographic | F |
| 541990.01 | Professional Services (Other) | G |
| 515112.00 | Radio and Television Stations | D |
| 482110.00 | Rail Transportation | K |
| 531210.00 | Real Estate – offices, Agents, Brokers, Management, Appraisers | E |
| 532299.00 | Rental and Leasing – All Other | G |
| 532120.00 | Rental and Leasing – Auto, Truck, Trailer, RV, All Tangible Property | D |
| 532220.00 | Rental and Leasing – Formal Wear and Costumes | E |
| 532291.00 | Rental and Leasing – Home Health Equipment | E |
| 532230.00 | Rental and Leasing – Movie and Video Rental | E |
| 531110.00 | Rental and Leasing – Residential Buildings and Dwellings, Apartments, Mobile Home Parks, Mobile Home Space(S) | Z |
| 531199.00 | Rental and Leasing – Spaces and Booths at Flea Markets | AA |
| 811412.00 | Repairs and Maintenance – All Appliances, Home and Garden Equipment | E |
| 811229.00 | Repairs and Maintenance – All Electronic Equipment | E |
| 811499.00 | Repairs and Maintenance – All Other | F |
| 811119.00 | Repairs and Maintenance – General Auto Repair | E |
| 811120.00 | Repairs and Maintenance – Automotive Body, Paint, Interior and Glass Repair | E |

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| 811191.00 | Repairs and Maintenance – Oil Change and Lube | E |
| 811420.00 | Repairs and Maintenance – Upholstery and Furniture Repair | E |
| 722499.00 | Restaurant Must Provide Board Certification: Department of Health Permit | F |
| 722211.00 | Restaurant – Deli, Fast Food Must Provide Board Certification: Department of Health Permit | F |
| 441310.00 | Retail – Automotive Parts and Accessories | F |
| 451211.00 | Retail – Book Store | F |
| 448430.00 | Retail – Clothing and Accessories | F |
| 445120.00 | Retail – Convenience Stores | F |
| 443112.00 | Retail – Electronic & Appliance – Household, Radio, Television and Computers | F |
| 451130.00 | Retail – Fabric Shop | F |
| 445110.00 | Retail – Food and Beverage Stores | F |
| 446191.01 | Retail – Food and Health Supplements | F |
| 442210.00 | Retail – Floor Covering Stores | F |
| 445230.00 | Retail – Fruit and Vegetable Market | E |
| 442110.00 | Retail – Furniture – Furniture, Home Furnishings, Stores, Floor Coverings, Window | F |
| 447110.00 | Retail – Gasoline Retail – Selling Gasoline | BB |
| 445299.00 | Retail – General Merchandise Store – Department, Warehouse Clubs, Superstores | F |
| 453220.00 | Retail – Gift, Novelty | F |
| 444130.00 | Retail – Hardware Stores | F |
| 444110.00 | Retail – Home Improvement Centers | F |
| 448310.00 | Retail – Jewelry Store | F |
| 454113.00 | Retail – Mail Order | F |
| 441199.00 | Retail – Motor Vehicles – New or Used Automobiles, Motorcycles, ATVs, Moped, Motor Bike, Motor Scooter Must Provide Board Certification: Revenue Department-License Section | D |
| 441310.01 | Retail – Motor Vehicle Parts and Accessories, New or Used | F |
| 454210.00 | Retail – Non-Store – Vending Machine Operators, Direct Selling, Mail Order | F |
| 453210.00 | Retail – office Supplies, Stationary | F |
| 453998.02 | Retail – Other | F |
| 446110.00 | Retail – Pharmacies and Drug Stores | F |
| 451110.00 | Retail – Sporting Goods & Hobbies | F |
| 453991.00 | Retail – Tobacco Store | F |
| 453998.03 | Retail – All Other | F |
| 522129.00 | Saving and Loan Branch/ATM | I |
| 522120.00 | Saving and Loan Branch Main | I |
| 522399.00 | Securities, Commodity – Brokerage, Portfolios, Investment, and Other Finances | D |
| 517410.00 | Satellite Dealer | E |
| 487210.00 | Scenic and Sightseeing Transportation Water | E |

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| 562991.00 | Septic Tanks and Related Services Must Provide Board Certification: Alabama Onsite Waterwaste Board | E |
| 451130.01 | Sewing, Needlework, Piece Goods | F |
| 999333.00 | Small Vendor – Less Than \$7,500.00 Per Year | U |
| 624110.00 | Social Assistance for Profit – Shelters, Vocational, Child Care, Abuse, Emergency | E |
| 562111.00 | Solid Waste Collection | G |
| 611620.00 | Sports and Recreation Instruction – Camps or Schools | E |
| 512240.00 | Sound Recording Studios | G |
| 541360.00 | Surveyor – Individual and/or Firm Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board | G |
| 812199.00 | Tanning Salons & Other Personal Services | E |
| 812198.00 | Tattoo Parlor | G |
| 485310.00 | Taxi Cabs | E |
| 541213.00 | Tax Preparation | E |
| 517310.00 | Telecommunications – Telephone Local Per 11-51-128 | J |
| 517319.00 | Telecommunications – Telephone Long Distance Per 11-51-128 | J |
| 517329.00 | Telecommunications – Cellular and Other Wireless, Paging | E |
| 517339.00 | Telecommunications – Resellers of Service | E |
| 611519.00 | Truck Driving Schools | G |
| 811111.00 | Truck Repair Shops | P |
| 484110.00 | Truck Transportation – Local, Long-Distance, Freight, Moving and Storage | D |
| 484230.01 | Truck Transportation – Terminal – State Regulated 37-3-33 | W |
| 453310.02 | Used Merchandise Stores – Books, Miscellaneous, Consignment | F |
| 221122.00 | Utilities – Electric Power or Light Company | L |
| 221210.00 | Utilities – Natural Gas Company | L |
| 221199.00 | Utilities – Water, Sewage and Other Systems | L |
| 454210.01 | Vending – Number of Machines Gross over \$5,000 | H |
| 454399.00 | Vending – Number of Machines Gross under \$1,000 | H |
| 910001.00 | Vending – Number of Machines Gross between \$1,000 and \$5,000 | H |
| 541940.00 | Veterinarian – Individual and/or Firm Must Provide Board Certification: Alabama Veterinary Medical Examiners Board | G |
| 493110.00 | Warehouse and Storage – Household, Refrigerated, Special | S |
| 562998.00 | Waste Management – Sewer, Storm Basin, Tank Cleaning Services | D |
| 812990.01 | Wedding Chapels | G |
| 812990.02 | Wedding Planning Services | G |
| 422299.00 | Wholesale Trade – Brick, Stone, and Related Construction Materials | D |
| 421099.00 | Wholesale Trade – Durable, Vehicle, Machinery, Equipment, Furniture | D |
| 422099.00 | Wholesale Trade – Non-Durable, Wholesale Gasoline Distributor | D |
| 422199.00 | Wholesale Trade – Non-Durable, Paper, Apparel, Grocery, Beverages, Dairy | D |
| 422999.00 | Wholesale Trade – Tobacco Products | D |

Calculation Information

Schedule "A"

First Ambulance -----\$100.00
 Each additional ----- \$ 25.00 each

In addition , no person, firm or corporation shall operate in the Town of Lexington an ambulance which carries passengers unless passengers in each public vehicle are protected by a public liability policy issued by a solvent incorporated insurance company authorized to write automobile liability insurance in the State of Alabama, subject to the following limits: For all damages arising out of a bodily injury to one person; \$ 500,000.00; and subject to that limit for each person the total liability on account to one accident shall be limited to \$ 1,000,000.00. It is not required that such coverage shall apply to the assureds employee or employees which engage in operating or being carried in any of the assureds vehicles by other employee or employees of the assured, who are injured while engaged at the time of such injury in performing any duties for the assured in connection with trade, business or occupation of the assured. \$ 200,000.00 for all property damage in any one accident except property of assured, or property in the custody of assured for which assured is legally responsible. Said policy shall include an endorsement to the effect that said policy shall not be canceled without notice of cancellation being given to the Town Clerk of Lexington, Alabama, at least five days prior to the date of cancellation. The Town Clerk shall not issue any ambulance service license under this Ordinance, unless the applicant shall exhibit an insurance policy as hereby specified and listing the Town of Lexington, Alabama, as a certificate holder and a record shall be made of such policies.

Schedule "B"

More Less
 Than but than

| | | |
|-----------------|-----------|-----------|
| 0 | 99,999.00 | \$ 100.00 |
| Over 100,000.00 | | \$ 150.00 |

(Seasonal events are not subject to reduction rate after July 1)

Schedule "C"

| | |
|-----------------------|----------|
| One Chair | \$ 30.00 |
| Each Additional Chair | \$ 10.00 |

Schedule "D" – If gross receipts are:

| More Than | but Than | Less Than | |
|-----------------|-------------|--------------|-----------|
| 0..... | 49,999.00 | | \$ 60.00 |
| 50,000.00..... | 99,999.00 | | \$ 100.00 |
| 100,000.00..... | 199,999.00 | | \$ 150.00 |
| 200,000.00..... | 299,999.00 | | \$ 325.00 |
| 300,000.00..... | 399,999.00 | | \$ 450.00 |
| 400,000.00..... | 499,999.00 | | \$ 570.00 |
| 500,000.00..... | 599,999.00 | | \$ 685.00 |
| 600,000.00..... | 699,999.00 | | \$ 795.00 |
| 700,000.00..... | 799,999.00 | | \$ 900.00 |



Over 800,000.00 \$1,000.00

Schedule "E"- If gross receipts are:

| | |
|---------------------------|------------|
| 0.....49,999.00 | \$ 60.00 |
| 50,000.00.....99,999.00 | \$ 100.00 |
| 100,000.00.....199,999.00 | \$ 150.00 |
| 200,000.00.....299,999.00 | \$ 325.00 |
| 300,000.00.....399,999.00 | \$ 450.00 |
| 400,000.00.....499,999.00 | \$ 570.00 |
| 500,000.00.....599,999.00 | \$ 685.00 |
| 600,000.00.....699,999.00 | \$ 795.00 |
| 700,000.00.....799,999.00 | \$ 900.00 |
| Over 800,000.00 | \$1,000.00 |

Schedule "F" – If gross receipts are:

| More but Than | Less Than | |
|---------------------------|--------------|------------|
| 0.....49,999.00 | | \$ 60.00 |
| 50,000.00.....99,999.00 | | \$ 100.00 |
| 100,000.00.....199,999.00 | | \$ 150.00 |
| 200,000.00.....299,999.00 | | \$ 325.00 |
| 300,000.00.....399,999.00 | | \$ 450.00 |
| 400,000.00.....499,999.00 | | \$ 570.00 |
| 500,000.00.....599,999.00 | | \$ 685.00 |
| 600,000.00.....699,999.00 | | \$ 795.00 |
| 700,000.00.....799,999.00 | | \$ 900.00 |
| Over 800,000.00 | | \$1,000.00 |

Schedule "G"

| More Than | but Than | Less Than | |
|---------------------------|-------------|--------------|-----------|
| 0.....99,999.00 | | | \$ 60.00 |
| 100,000.00.....199,999.00 | | | \$ 100.00 |
| 200,000.00.....499,999.00 | | | \$ 250.00 |
| Over 500,000 | | | \$ 500.00 |

Schedule “ H” Vending Machines

Vending machine shall mean any type of machine that dispenses any merchandise or product.

| If gross receipts are | | Less than | License Fee |
|-----------------------|-----|-------------|----------------------|
| More than | but | | |
| \$ 0.00 | | \$ 1,000.00 | \$ 10.00 per machine |
| \$ 1,000.00 | | \$ 5,000.00 | \$ 20.00 per machine |
| Over \$5,000.00 | | | \$ 25.00 per machine |

A list of machine locations must be submitted with license fee.

Schedule “I”

| | |
|-------------------------------------|-----------|
| 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 Main Office Facility | \$ 125.00 |

Schedule “J”– Telephones and Telecommunications

Code of Alabama § 11-51-128

Local Exchange \$ 30.00

Long Distance \$ 8.00

Schedule “ K” Railroads

Code of Alabama §11-51-124

\$ 25.00

Schedule “ L” Utilities

3 % of Gross Receipts in accordance with Code of Alabama § 11-51-129

The Town of Lexington has chosen to exempt the Lexington Water and Sewer Board from a license fee at this time.

Schedule “M”

| More Than | but Less Than | |
|--------------------|---------------|------------|
| 0..... | 74,999.00 | \$ 100.00 |
| 75,000.00..... | 99,999.00 | \$ 150.00 |
| 100,000.00..... | 199,999.00 | \$ 200.00 |
| 200,000.00..... | 499,999.00 | \$ 250.00 |
| 500,000.00..... | 999,999.00 | \$ 500.00 |
| 1,000,000.00..... | 1,999,999.00 | \$ 750.00 |
| 2,000,000.00..... | 2,999,999.00 | \$1,000.00 |
| 3,000,000.00..... | 4,999,999.00 | \$1,250.00 |
| 5,000,000.00..... | 6,999,999.00 | \$1,500.00 |
| 7,000,000.00..... | 9,999,999.00 | \$2,000.00 |
| Over 10,000,000.00 | | \$3,000.00 |

Schedule “N” – Delivery License

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.

(b) As used in this section, a delivery license shall mean 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 hereunder.

(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 "O"

\$ 50.00 1st booth
\$ 20.00 each additional booth

Schedule "P"

| | |
|---------------------------|-----------|
| 0.....199,999.00 | \$ 60.00 |
| 200,000.00.....499,999.00 | \$ 125.00 |
| 500,000.00.....999,999.00 | \$ 400.00 |
| Over 1,000,000.00 | \$ 800.00 |

Schedule " Q" - Insurance

State Law: Section 11-51-120; Section 11-51-121

Schedule "R"

| | |
|------------------------------|----------|
| Up to 10 machines | \$ 60.00 |
| Each additional machine..... | \$ 5.00 |

Schedule “S”

| | | | |
|-------------|----|--------------------|--|
| From zero | to | 5,000 square feet | \$ 50.00 |
| From 5,001 | to | 10,000 square feet | \$100.00 |
| From 10,001 | to | 20,000 square feet | \$200.00 |
| From 20,001 | to | 30,000 square feet | \$300.00 |
| From 30,001 | to | 40,000 square feet | \$400.00 |
| From 40,001 | to | 50,000 square feet | \$500.00 |
| From 50,001 | to | 60,000 square feet | \$600.00 |
| From 60,001 | to | 70,000 square feet | \$700.00 |
| From 70,001 | to | 80,000 square feet | \$800.00 |
| From 80,001 | to | 90,000 square feet | \$900.00 |
| From 90,001 | up | | \$1,000.00 plus \$0.01 per square foot over 90,000 |

Schedule “T”

| | |
|--------------------|-----------|
| 0.....4,999,999.00 | \$ 250.00 |
| Over 5,000,000.00 | \$ 500.00 |

Schedule “U” – Small Vendor License

\$ 25.00

Schedule “V” – Peddlers

Yearly rate only \$ 100.00

Schedule “W” – Truck Terminal Transportation

Code of Alabama §37-3-33 - \$ 25.00

Schedule “X”

Event and rate schedule must be approved in advance by Town Council.

Schedule “Y”

First bed \$ 100.00
Each additional bed \$ 10.00

Schedule “Z” *One issue fee per owner, per year.

Each Rental House.....*.\$ 60.00
Apartments with four units or less..... * \$ 60.00 per bldg.
Apartment Complex with five or more units*\$ 10.00 per unit

Schedule “AA”

\$ 20.00 1st booth
\$ 10.00 each additional booth

Schedule “BB”

First Pump \$ 20.00 (No issue fee in conjunction with other schedules.)
Each Additional Pump \$ 10.00