



Town of Lowndesboro (9770) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Lowndesboro

All businesses operating in the city limits or police jurisdiction of the Town of Lowndesboro 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.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541	02	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$ 30.00
312141	01	Alcohol – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 650.00
541	03	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$ 30.00
541	01	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$ 30.00
312100	00	Beer – off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 50.00
312121	00	Beer – on premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 75.00
312122	00	Beer & Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 375.00
312122	01	Beer Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 275.00
312	00	Beverage mfg – all types of soft drinks, bottled water, breweries, ice	\$ 100
722	02	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health	\$ 10.00
541	06	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$ 30.00
541	10	Computer Programmer – individual and/or professional firm license	\$ 30.00
236	00	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	\$ 60
236	01	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer Must Provide Board Certification: Licensing Board of General Contractors/Home Builders Licensure Board	\$ 60
238	00	Contractors – <u>specialty trade</u> – all trades not otherwise described	\$ 30
238	16	Contractors – <u>specialty trade</u> – building equipment & mechanical install	\$ 30
238	07	Contractors – <u>specialty trade</u> – carpentry contractors	\$ 30
238	10	Contractors – <u>specialty trade</u> – concrete contractors	\$ 30
238	05	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	\$ 30

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238	03	Contractors – <u>specialty trade</u> – electrical contractors Must Provide Board Certification: Electrical Contractors Board	\$ 30
238	14	Contractors – <u>specialty trade</u> – excavation and site development	\$ 30
238	08	Contractors – <u>specialty trade</u> – floor coverings/all types	\$ 30
238	13	Contractors – <u>specialty trade</u> – glass and glazing contractors	\$ 30
238	04	Contractors – <u>specialty trade</u> – masonry and stone contractors	\$ 30
238	02	Contractors – <u>specialty trade</u> – painting and wall covering	\$ 30
238	01	Contractors – <u>specialty trade</u> – plumbing Must Provide Board Certification: Plumbers & Gas Fitters Examining Board	\$ 30
238	09	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	\$ 30
238	12	Contractors – <u>specialty trade</u> – structural steel erection	\$ 30
238	06	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	\$ 30
238	11	Contractors – <u>specialty trade</u> – water well drilling & irrigation	\$ 30
238	15	Contractors – <u>specialty trade</u> – wrecking and demolition	\$ 30
238	18	Contractors – <u>specialty trade</u> – heating & air conditioning Must Provide Board Certification: Heating & Air Conditioning & Refrigeration Contractors Board	\$ 30
238	17	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy	\$ 30
492	00	Couriers – couriers and local messengers, services, local delivery services	\$ 10
999	99	Delivery	V
541	05	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of AL	\$ 30.00
541	08	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$ 30.00
561	00	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	\$ 30.00
445	00	Food & beverage stores – grocery, convenience store, markets	\$ 25
447	00	Gasoline Retail - selling gasoline with or without convenience stores	\$ 60
524	00	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	State Regulated

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
524	01	Insurance Company and/or its agents – health, allied and all other premiums	State Regulated
561	02	Janitorial firm – janitorial cleaning services – individual or firm	\$ 30.00
561	03	Landscaping Services	\$ 30.00
454	00	Non-Store Retailer – peddlers license / local peddler	\$ 20
541	07	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$ 30.00
445	01	Package Stores – selling beer, wine and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 25
812	01	Personal Services – barber Must Provide Board Certification: AL Board of Cosmetology & Barbers	\$ 25.00
812	00	Personal Services – hair, skin, diet, nail, tanning	\$ 25.00
812	02	Personal Services – beautician Must Provide Board Certification: AL Board of Cosmetology & Barbers	\$ 25.00
812	03	Personal Services – funerals Must Provide Board Certification: Board of Funeral Services	\$ 25.00
541	11	Photographer – studios, portrait, commercial, services	\$ 30.00
541	04	Physician – individual and/or firm professional license Must Provide Board Certification: Medical Examiners Board	\$ 30.00
541	00	Professional Services Not Elsewhere Classified – scientific, technical	\$ 30.00
511	00	Publishing industries except internet – newspaper, book, periodical, databases, software	\$ 10
531	00	Real estate – offices, agents, brokers, management, appraisers	\$ 10.00
722	00	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health	\$ 30.00
722	01	Restaurant – limited facility or service Must Provide Board Certification: Department of Health	\$ 30.00
312141	00	Restaurant Retail Liquor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 650.00
541	09	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$ 30.00
517	01	Telecommunications – cellular and other wireless, paging,	\$ 100.00
517	00	Telecommunications – resellers of service	\$ 100
517	02	Telecommunications – telephone local per 11-51-128	F
517	03	Telecommunications – telephone long distance per 11-51-128	F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
999	00	Unclassified miscellaneous business services not elsewhere classified	\$ 30.00
999	01	Unclassified miscellaneous personal services not elsewhere classified	\$ 25.00
221	00	Utilities – electric power or light company	State Regulated
221	01	Utilities – natural gas company	State Regulated
541	12	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$ 30.00
562	00	Waste management – companies, trucks, septic tanks, landfill, services	\$ 100.00
422	01	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	\$ 125
422	00	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	\$ 25
312131	00	Wine – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 75.00
312122	02	Wine Wholesale Distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$ 275.00

License Fee Schedules.

Schedule A

Business Services	\$30
Personal Services	\$25
Contractors General	\$60
Contractors Trade	\$30

Schedule B-- Gas Companies

Gas Company Retailer	\$60
Gas Company Wholesaler	\$125

Schedule C- Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

Schedule D- Beer, Wine & Liquor

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)			
Wholesale distributor	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	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	

Schedule E - Peddlers

Peddlers, publishing, couriers, and real estate- \$20.00

Schedule F-Telephones & Telecommunications

The Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses

Schedule G – Waste Receptacles

Pick up and transfer of waste receptacles \$100.00

Schedule H-Alcholic Beverage Distributors \$50.00

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).