



**Town of Mentone (9655)  
Business License  
Fee Schedule**  
including General Information/FAQs



## Thank you for doing business in the Town of Mentone

All businesses operating in the city limits or police jurisdiction of the Town of Mentone 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.

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### 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>.

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### 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

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 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	\$40.00
721215	ACCOMMODATIONS - CAMPS	\$265.00 EACH
721110	ACCOMMODATIONS – HOTELS, MOTELS AND SIMILAR FACILITIES	\$115.00
721214	ACCOMMODATIONS – RV PARKS, AND TRAVEL PARKS	\$50.00
541220.00	ACCOUNTANT CPA– INDIVIDUAL AND/OR FIRM PROFESSIONAL LICENSE <b>Must Provide Board Certification: Public Accountancy Board</b>	\$115.00
541220.01	ACCOUNTANT NON CPA	\$115.00
115000	AGRICULTURE SUPPORT – COTTON GINS, FARM MANAGEMENT, POST-HARVEST ACTIVITIES	\$ 60.00
561621	ALARM SYSTEMS – SECURITY SYSTEMS – <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	\$65.00
442299	ALL OTHER HOME FURNISHING STORES	\$ 50.00
812990.01	ALL OTHER PERSONAL SERVICES- COLLECTION SERVICES, BUSINESS CONSULTING	\$40.00
621910	AMBULANCE – COMPANY AND/OR SERVICES (PRIVATE)	\$50.00
713900	AMUSEMENT – ARCADES, GOLF CLUBS, MARINAS, FITNESS, BOWLING CENTERS	\$65.00
713120	AMUSEMENT – BUILDING/GAME ROOM	\$100.00
112000	ANIMAL PRODUCTION – DAIRY, CATTLE, HATCHERY, CHICKENS, POULTRY	\$200.00
315000	APPAREL MANUFACTURING. – WOMEN, MEN, CHILDREN, HOSIERY, LINGERIE OUTERWEAR, ACCESSORIES	\$50.00
541310	ARCHITECT/DRAFTING/DESIGN – INDIVIDUAL AND/OR FIRM PROFESSIONAL LICENSE <b>Must Provide Board Certification: Architects Registration Board</b>	\$115.00
541110	ATTORNEY/LAWYERS – INDIVIDUAL AND/OR FIRM PROFESSIONAL LICENSE <b>(ALABAMA STATE BAR CERTIFICATION REQUIRED)</b>	\$115.00
423930.01	AUTO SALVAGE YARDS - <b>(MUST BE REGISTERED WITH THE AL CRIMINAL JUSTICE CENTER (ACJIC))</b>	\$500.00
812990.00	BAIL BONDING	\$40.00
522110	BANK MAIN OFFICE – BRANCH OFFICES	\$150.00
541220.02	BOOKKEEPING	\$115.00
444110	BUILDING MATERIALS AND GARDENING EQUIPMENT DEALERS – HARDWARE, PAINT, HOME CENTER, WALLPAPER	\$75.00
515210	CABLE AND OTHER SUBSCRIPTION PROGRAMMING	5% of Basic Service per Franchise Ordinance
812311	CAR WASH	\$50.00
910003	CATEGORY FOR NUMBER OF – AMUSEMENT DEVICES AND/OR GAMES	\$20.00 per Machine
910100.01	CATEGORY FOR NUMBER OF – POOL TABLES, BILLIARD TABLES	\$115.00 per Table
910100	CATEGORY FOR NUMBER OF – VENDING MACHINES FOR ALL TYPES VENDING	\$25.00 ea. Machine
722320	CATERERS - AND/OR MOBILE FOOD SERVICES- <b>(HEALTH DEPARTMENT PERMIT REQUIRED)</b>	\$40.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
812220	CEMETERIES (PRIVATE & FOR PROFIT)	\$75.00
325000	CHEMICAL MANUFACTURING.- FERTILIZER, WOOD PESTSICIDE, PAINT, SOAP, AND RESIN	\$500.00
624410	CHILD/DAY CARE SERVICES BASED ON # OF CHILDREN – (PERMIT BY ALABAMA DEPT. OF HUMAN RESOURCES MUST BE LICENSED BY STATE OF AL. & INSPECTED BY TOWN OF MENTONE FOR FIRE AND LIFE SAFETY CODES) 1-6 Children \$40.00; 7-12 Children \$65.00; 13-18Children \$90.00; 19-24Children \$115.00; 25 or more Children \$165.00	Fees Listed Under Description
541311	CHIROPRACTOR – Must Provide Board Certification: Chiropractic Examiners Board	\$115.00
448130	CLOTHING & ACCESSORIES – MEN, WOMEN, CHILDREN, INFANT, SHOE, JEWELRY	\$50.00
541519	COMPUTER RELATED SERVICES	\$115.00
236220	CONTRACTORS – GENERAL CONTRACTORS, COMMERCIAL BUILDING, RESIDENTIAL, SUBDIVISION, HOMEBUILDERS - (BOARD CERTIFICATION REQUIRED FROM ALABAMA STATE CONTRACTORS BOARD OR HOME BUILDERS OF ALABAMA)	\$65.00
238000.17	CONTRACTORS – SPECIALTY TRADE - GENERAL	\$65.00
238000.06	CONTRACTORS – SPECIALTY TRADE – ACOUSTICAL	\$65.00
238000.08	CONTRACTORS – SPECIALTY TRADE – CARPENTRY, WOODWORKING	\$65.00
238000.13	CONTRACTORS – SPECIALTY TRADE – CONCRETE & FINISHING	\$65.00
238000.05	CONTRACTORS – SPECIALTY TRADE – DRYWALL, TILE, MARBLE	\$65.00
238220.01	CONTRACTORS – SPECIALTY TRADE – ELECTRICAL Must Provide Board Certification: Alabama Electrical Contractors Board	\$65.00
238000.09	CONTRACTORS – SPECIALTY TRADE – FLOORING	\$65.00
238000.14	CONTRACTORS – SPECIALTY TRADE – GLASS & GLAZING	\$65.00
238000.15	CONTRACTORS – SPECIALTY TRADE – HAULING	\$65.00
238000.07	CONTRACTORS – SPECIALTY TRADE – INSULATION	\$65.00
238000.02	CONTRACTORS – SPECIALTY TRADE – IRON WORKS	\$65.00
238000.04	CONTRACTORS – SPECIALTY TRADE – MASONRY	\$65.00
238000.03	CONTRACTORS – SPECIALTY TRADE – PAINTING	\$65.00
238220.00	CONTRACTORS – SPECIALTY TRADE – PLUMBING Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$65.00
238000.10	CONTRACTORS – SPECIALTY TRADE – ROOFING	\$65.00
238000.12	CONTRACTORS – SPECIALTY TRADE – SHEET METAL	\$65.00
238000.11	CONTRACTORS – SPECIALTY TRADE – SIDING	\$65.00
238000.01	CONTRACTORS – SPECIALTY TRADE – SITE PREP	\$65.00



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238000.16	CONTRACTORS – SPECIALTY TRADE – SWIMMING POOLS	\$65.00
238000.00	CONTRACTORS – SPECIALTY TRADE– HVAC– <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	\$65.00
237110	CONTRACTORS – WATER & SEWER LINE & RELATED CONSTRUCTION– <b>(BOARD CERTIFICATION REQUIRED FROM ALABAMA STATE CONTRACTORS BOARD)</b>	\$65.00
492200	COURIERS / DELIVERY – COURIERS AND LOCAL MESSENGERS, SERVICES, LOCAL DELIVERY SERVICES	V
522390	CREDIT SERVICES – COMPANIES AND ACTIVITIES RELATED TO CREDIT AND MEDIATION	\$40.00
713991	DANCE HALLS– RECREATION	\$100.00
541622	DENTIST – <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	\$115.00
561410	DOCUMENT PREPARATION SERVICE – TAX PREPARATION	\$30.00
611000	EDUCATIONAL SERVICES – TECHNICAL, COMPUTER, SPORTS, SERVICES, TUTORING	\$30.00
443110	ELECTRONIC & APPLIANCE STORE – HOUSEHOLD, RADIO, TELEVISION, COMPUTERS	\$75.00
541330	ENGINEER/SURVEYOR – INDIVIDUAL AND/OR FIRM PROFESSIONAL LICENSE <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	\$115.00
561710	EXTERMINATING SERVICES – <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	\$115.00
111000	FARMING AND CROP PRODUCTION – AGRICULTURE, CROP PRODUCTION, NURSERY	\$30.00
114000	FISHING & HUNTING – HUNTING, TRAPPING, FINFISH, SHELLFISH, SUPPLIES	\$ 50.00
451300	FLEA MARKETS-MULTIPLE VENDOR	\$5.00 per booth
445120	FOOD & BEVERAGE STORES – GROCERY, CONVENIENCE STORE, MARKETS	\$100.00
311000	FOOD MANUFACTURING. – MEAT, SEAFOOD, GRAIN, FRUIT, DAIRY, ANIMAL, POULTRY PROCESSING	\$50.00
113000	FORESTRY – LOGGING, FORESTRY, TIMBER TRACK OPERATIONS, TIMBER MANAGEMENT	\$55.00
812991	FORTUNE TELLERS OR CLAIRVOYANT-INDIVIDUAL READER LICENSE	\$100.00
812210	FUNERAL HOMES & SERVICES <b>Must Provide Board Certification: Board of Funeral Services</b>	\$100.00
442110	FURNITURE – FURNITURE, HOME FURNISHINGS, FLOOR COVERINGS, AND WINDOW	\$115.00
337000	FURNITURE MANUFACTURING – CABINETS, OFFICE, HOUSEHOLD, BEDS, KITCHEN	\$115.00
811112	GARAGE AND REPAIRS	\$40.00
447110	GASOLINE RETAIL-SELLING GASOLINE WITH OR WITHOUT CONVENIENCE STORES, PER PUMP, BUTANE, PROPANE, EACH PUMP	\$20.00 plus \$10.00 per pump
452000	GENERAL MERCHANDISE STORES – DEPARTMENT, WAREHOUSE CLUBS, SUPERSTORES	\$150.00
713910	GOLF COURSES PUBLIC	\$65.00
444130	HARDWARE STORE	\$100.00
446110	HEALTH AND PERSONAL CARE STORES – DRUG, PHARMACY, COSMETIC, OPTICAL, HEALTH FOOD	\$75.00



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
454311	HEATING FUEL DEALERS- PROPANE, BUTANE, NATURAL	\$65.00
722322	ICE CREAM, FROZEN YOGURT, ICE SNOWBALL, COFFEE, TEA VENDORS (NO RESTAURANTS)	\$30.00
524210	INSURANCE COMPANY – FIRE AND/OR MARINE PREMIUMS	4% of premiums as per state guidelines
524210.01	INSURANCE COMPANY - OTHER	\$10 plus 1% as per state guidelines
561720	JANITORIAL FIRM – JANITORIAL CLEANING SERVICES	\$30.00
423930	JUNK YARDS – JUNK DEALERS – (MUST BE REGISTERED WITH THE AL CRIMINAL JUSTICE CENTER (ACJIC))	\$500.00
561730	LANDSCAPING/LAWN MAINTENANCE AND TREE SURGERY - MOWING, TRIMMING, FERTILIZING, TREE REMOVAL, ALL TYPE OF LANDSCAPING WORK	\$40.00
812310	LAUNDRY AND DRY CLEANING	\$35.00
316000	LEATHER AND ALLIED PRODUCTS MANUFACTURING. – SHOES, LUGGAGE, HANDBAG, RELATED PRODUCTS, ALL FOOTWEAR	\$50.00
812331	LINEN SUPPLY COMPANIES, UNIFORM SUPPLY COMPANIES	\$65.00
561622	LOCKSMITH SERVICES – (ELECTRONIC SECURITY BOARD CERTIFICATION REQUIRED)	\$30.00
332000	METAL FABRICATION – CUTLERY, STRUCTURAL, ORNAMENTAL, MACHINE SHOPS	\$40.00
212299	MINING – CHERT, GRAVEL, ETC., EXCEPT OIL/GAS EXTRACTION	\$500.00
453310	MISCELLANEOUS RETAILERS – FLORIST, GIFT, NOVELTY, PET, ART, AND TOBACCO	\$50.00
512131	MOTION PICTURES – THEATERS, VIDEOS, RECORDING, DRIVE-INS,SOUND STUDIOS	\$50.00
441300	MOTOR VEHICLE PARTS – ACCESSORIES AND TIRE STORES	\$250.00
441120	MOTOR VEHICLES - NEW AND/OR USED AUTOMOBILES, MOTORCYCLES, BOATS, ETC – DEALERSHIPS AND LOTS – (STATE REGULATORY LICENSE IS REQUIRED)	\$65.00
812113	NAIL & PEDICURE SALONS	\$30.00
451212	NEWS DEALERS & NEWSSTANDS	\$25.00
327000	NONMETALLIC MANUFACTURING. – CLAY, GLASS, CEMENT, LIME, POTTERY, CERAMIC, BRICK, TILE	\$60.00
454210	NON-STORE RETAILERS – VENDING MACHINE OPERATORS, DIRECT SELLING, MAIL ORDER, PEDDLERS, GUITAR COMPANIES	\$30.00
444220	NURSERY, GARDEN CENTER, FARM SUPPLIES	\$75.00
623110	NURSING CARE – RESIDENTIAL ELDERLY CARE FACILITY, ASSISTED LIVING	\$75.00
811191	OIL CHANGE SHOPS	\$35.00
541623	OPTOMETRIST – Must Provide Board Certification: Optometry Board	\$115.00
452990	OTHER GENERAL MERCHANDISE STORES	\$75.00
322000	PAPER MANUFACTURING.- PULP, PAPER, AND CONVERTED PRODUTS, SATIONARY, TUBES, CORES	\$40.00
485300	PASSENGER TRANSPORTATION – BUSES, TAXI CABS, LIMOUSINE SERVICE, BUGGY, CHARTERS	\$60.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
522298	PAWN SHOP – WHETHER TITLE PAWN OR MERCHANDISE	\$40.00
812199	PERSONAL SERVICES – BEAUTY SHOP- <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	1st Chair \$40.00 each additional chair \$10.00
812199.01	PERSONAL SERVICES- BARBER SHOP <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	1st Chair \$40.00 each additional chair \$10.00
812910	PET CARE – KENNELS, GROOMING	\$50.00
541210.01	PHARMACISTS – INDIVIDUAL AND/OR FIRM PROFESSIONAL LICENSE <b>Must Provide Board Certification: Pharmacy Board</b>	\$115.00
541210.00	PHYSICIAN – INDIVIDUAL AND/OR FIRM PROFESSIONAL LICENSE <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	\$115.00
326000	PLASTIC & RUBBER MANUFACTURING. – TIRES, PIPE, HOSES, BELTS, BOTTLES, SHEET, WRAP, FILM	\$500.00
561790	PRESSURE WASHING	\$30.00
324000	PRINTING – SCREEN, QUICK, DIGITAL, BOOKS, LITHOGRAPHIC, HANDBILLS, COMM.	\$40.00
541990	PROFESSIONAL SERVICES NOT ELSEWHERE CLASSIFIED – SCIENTIFIC, TECHNICAL	\$115.00
511110	PUBLISHING INDUSTRIES - ADVERTISING AGENCY EXCEPT LOCAL PAPERS, POSTERS, SIGNS, HANDBILLS, EACH PERSON OR FIRM	\$40.00
531210	REAL ESTATE – OFFICES, AGENTS, BROKERS, MANAGEMENT, APPRAISERS - <b>Must Provide Board Certification: Alabama Real Estate Appraisers Board</b>	\$115.00
532120	RENTAL AND LEASING – AUTO, TRUCK, TRAILER, RV, ALL TANGIBLE PROPERTY	\$50.00
532210	RENTAL AND LEASING – MOVIE AND VIDEO RENTAL	\$40.00
811412	REPAIRS AND MAINTENANCE – ALL APPLIANCES, HOME & GARDEN EQUIPMENT	\$30.00
811212	REPAIRS AND MAINTENANCE – ALL ELECTRONIC EQUIPMENT	\$30.00
811111	REPAIRS AND MAINTENANCE – ALL GENERAL REPAIRS-AUTO, MOTORCYCLE, BICYCLE, UPHOLSTERY, GLASS, WELDING, SEWING MACHINE, SMALL ENGINE	\$25.00
722212	RESTAURANT – FULL SERVICE <b>(HEALTH DEPARTMENT PERMIT REQUIRED)</b>	\$115.00
722213.00	RESTAURANT – LIMITED SERVICE- <b>(HEALTH DEPARTMENT PERMIT REQUIRED)</b> <u><a href="#">Report Seating availability.</a></u> Seating to 20 persons \$45.00 30 person \$55.00 40 person \$75.00	See Description for license fee due.
722213.01	RESTAURANT – LIMITED- TAKE OUT ONLY NO SEATING <b>(HEALTH DEPARTMENT PERMIT REQUIRED)</b> If you have seating available you must purchase license 722213.00 and report your seating availability.	\$35.00
423930.02	SCRAP METAL DEALER - <b>(MUST BE REGISTERED WITH THE AL CRIMINAL JUSTICE CENTER (ACJIC))</b>	\$500.00
523110	SECURITIES, COMMODITY – INVESTMENT, OTHER FINANCIAL SERVICES	\$40.00
562991	SEPTIC TANK AND RELATED SERVICES – INSTALLATION AND CLEANING – <b>(MUST BE LICENSED BY ALABAMA ONSITE WASTEWATER BOARD)</b>	\$65.00
624221	SOCIAL ASSISTANCE – SHELTERS	\$75.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
484220	SPECIALIZED FREIGHT TRUCKING – HEAVY HAULING	\$60.00
451110	SPORTING GOODS & HOBBIES – TOY, FISH, GUN, BOOKS, GAMES, FIREWORKS	\$50.00
445110	SUPERMARKETS	\$50.00
812200	TANNING BEDS-PER BED	\$25.00 plus \$10.00 for each additional bed
812119	TATTOO AND BODY PIERCING – (HEALTH PERMIT REQUIRED)	\$500.00
517212	TELECOMMUNICATIONS – CELLULAR AND OTHER WIRELESS, PAGING	\$75.00
517110	TELECOMMUNICATIONS –LOCAL	\$15.00
517210	TELECOMMUNICATIONS –LONG DISTANCE	\$8.00
531190	TRAILER/MOBILE HOME PARKS-PER TRAILER	2 Trailers \$100.00 each additional trailer \$100.00
484110	TRUCK TRANSPORTATION – LOCAL, LONG DISTANCE, FREIGHT, MOVING AND STORAGE	\$60.00
999111	UNCLASSIFIED MISC. BUSINESS SERVICES NOT ELSEWHERE CLASSIFIED	\$ 75.00
999222	UNCLASSIFIED MISC. PERSONAL SERVICES NOT ELSEWHERE CLASSIFIED	\$ 50.00
453100	USED MERCHANDISE STORES – USED BOOKS, MISCELLANEOUS, CONSIGNMENT, FLEA MARKET	\$30.00
221122	UTILITIES – ELECTRIC POWER OR LIGHT COMPANY	3% of Gross Income in the Town of Mentone During Previous Year
541940	VETERINARIAN – INDIVIDUAL AND/OR FIRM PROFESSIONAL LICENSE <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	\$115.00
493110	WAREHOUSING AND STORAGE – DISTRIBUTION, HOUSEHOLD, REFRIGERATED, SPECIAL	\$100.00
562219	WASTE MANAGEMENT – COMPANIES, TRUCKS, LANDFILL, SERVICES, GARBAGE PICKUP	\$90.00
421100	WHOLESALE TRADE – DURABLE, VEHICLE, MACHINERY, EQUIPMENT	\$75.00
422200	WHOLESALE TRADE – NON-DURABLE, GASOLINE DISTRIBUTOR	\$125.00
422300	WHOLESALE TRADE –NON-DURABLE, PAPER, APPAREL, GROCERY, BEVERAGES, DAIRY	\$75.00
321000	WOOD MANUFACTURING.- SAWMILLS, WOOD PRESERVATION, VENEER, TRUSSES, MILLWORK	\$40.00
488410	WRECKER/TOWING SERVICE – MUST COMPLY WITH STATE LAWS AND INSURANCE REQUIREMENTS	\$45.00

## **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).