



City of Midfield (9375) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Midfield

All businesses operating in the city limits or police jurisdiction of the City of Midfield 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
	Bingo Hall licenses are all handled by city hall. If you are interested in purchasing this type of license, please contact the city.	
111198	00 Farming and Crop Production- agriculture, crop production, nursery, fruit growers	5A
112990	00 Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	5J
113110	00 Forestry – logging, forestry, timber track operations, timber mgt	5J
114119	00 Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	5J
115114	00 Agriculture support – cotton gins, farm mgt, post-harvest activities	5J
211111	00 Oil and gas extraction – natural gas liquid extraction, crude extraction	5J
212299	00 Mining - (except for oil and gas) all related mining activities	5J
213112	00 Mining support services – for oil and gas mining activities, oil/gas wells	5J
221122	00 Utilities – electric power or light company	3% of gross receipts
221210	00 Utilities – natural gas company	3% of gross receipts
221310	00 Utilities – water, sewage treatment, steam, and other	3% of gross receipts
236220	00 Contractors – general contractors, comm. bldg., residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	2A
237110	00 Contractors – specialty trade – water well drilling & irrigation	2B
237990	00 Contractors – heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	2B
238110	00 Contractors – specialty trade – concrete contractors	2B
238120	00 Contractors – specialty trade – structural steel erection	2B
238130	00 Contractors – specialty trades contractors- non-general & non-heavy	2B
238140	00 Contractors – specialty trade – masonry and stone contractors	2B
238150	00 Contractors – specialty trade – glass and glazing contractors	2B
238160	00 Contractors – specialty trade – roofing, siding & sheet metal	2B
238210	00 Contractors – specialty trade – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	2B
238220	01 Contractors – specialty trade – heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	2B
238220	00 Contractors – specialty trade – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	2B
238290	00 Contractors – specialty trade – building equipment & mechanical install	2B
238310	00 Contractors – specialty trade – drywall, acoustical & insulation	2B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238320	00 Contractors – specialty trade – painting and wall covering	2B
238330	00 Contractors – specialty trade – floor coverings/all types	2B
238340	00 Contractors – specialty trade – tile, marble, terrazzo & mosaic	2B
238350	00 Contractors – specialty trade – carpentry contractors	2B
238910	00 Contractors – specialty trade – excavation and site development	2B
238910	01 Contractors – specialty trade – wrecking and demolition	2B
238990	00 Contractors- All other specialty contractors	2B
238130	01 Furnace Cleaning Only	2B
238130	02 Septic Cleaning Only	2B
238130	03 Sign Painting	2B
238130	04 Gutters	2B
238130	05 Awnings	2B
311991	00 Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	5J
312212	00 Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	5B
313112	00 Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	5J
314129	00 Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	5J
315999	00 Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	5B
316993	00 Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	5B
321999	00 Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	5J
322229	00 Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	5J
323110	00 Printing – screen, quick, digital, books, lithographic, handbills, comm.	5J
324199	00 Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	5J
325998	00 Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	5J
326291	00 Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	5J
327331	00 Nonmetal manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	5J
331521	00 Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	5J
332999	00 Metal fabrication – cutlery, structural, ornamental, machine shops	5J
333990	00 Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	5J
334419	00 Computer & electronic manufacturing – audio, video, circuit boards, peripherals	5J

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
335211	00 Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	5J
336112	00 Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship	5J
337129	00 Furniture manufacturing – cabinets, office, household, beds, kitchen	2B
339999	00 Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	5A
421990	00 Wholesale trade – durable, vehicle, machinery, equipment, furniture	5A
422490	00 Wholesale trade – non-durable, paper, apparel, grocery, beverages, dairy	5J
422720	00 Wholesale trade – non-durable, wholesale gasoline distributor	5J
424810	04 Alcohol Importer - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1B
424810	03 Alcohol Manufacturing - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1A
424810	13 Alcohol – <i>Special Events-</i> <i>This license must be purchased at City Hall</i> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1N
424810	12 Alcohol – <i>Special Retail-</i> <i>This license must be purchased at City Hall</i> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1M
424810	06 Alcohol Warehouse - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1G
424810	01 Beer Wholesale - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1D
424810	00 Beer, Wine Wholesale – wholesale of beer, wine, and alcoholic beverages Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1F
424810	05 Liquor Wholesale - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1C
424810	11 Retail Beer – Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1L
424810	10 Retail Beer – On/Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1K
424810	07 Retail Liquor - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1H
424810	09 Retail Wine – On/Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1J
424810	08 Retail Wine –Off Premises Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1I
424810	02 Wine Wholesale - Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1E
441110	00 Motor vehicles - new and/or used automobiles, motorcycles, boats, etc. - dealerships and lots	5A
441310	00 Motor vehicle parts and accessories – auto, motorcycles, boats, parts, and accessories	5A
442110	00 Furniture – furniture, home furnishings, stores, floor coverings, window	5A
443112	00 Electronic & appliance store – household, radio, television, computers	5A
444130	00 Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	5A
445120	00 Food & beverage stores – grocery, convenience store, markets	5A
445310	00 Package Stores – selling beer, wine, and liquor plus general merchandise- Must also purchase the following licenses 424810.07, 424810.11 and 424810.08 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1H, 1I, 1L & 5A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
446110	00 Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	5A
447110	00 Gasoline Retail - selling gasoline with or without convenience stores	5C
448190	00 Clothing & accessories – men, women, children, infant, shoe, jewelry	5A
451110	00 Sporting goods & hobbies – toy, fish, gun, books, games	5A
452990	00 General merchandise stores – department, warehouse clubs, superstores	5A
453220	00 Miscellaneous retailers – florist, gift, novelty, pet, art, tobacco, fireworks	5A
453310	00 Used Merchandise Stores – books, miscellaneous, consignment	5A
454210	00 Non-store retailers – direct selling, mail order	5F
454210	01 Non-store retailers – vending machine operators	Use Applicable codes under 91001.00 thru 91001.03 (5F)
454390	00 Other Direct Selling Establishment – FLEA MARKETS Operators	5J
454391	01 Non-Store Local Peddler – Per day	5E
454391	03 Non-Store Local Peddler – Per month	5E
454391	02 Non-Store Local Peddler – Per week	5E
454391	00 Non-Store Local Peddler – Per year	5E
481111	00 Air transportation – airline tickets, shipping, freight, charters service	5B
482110	00 Rail transportation – transportation, ticket offices, state regulated 11-51-124	5B
484110	00 Truck transportation – local, long-distance, freight, moving, and storage	5B
484230	00 Truck transportation – terminal – state regulated 37-3-33	STATE REGULATED
485114	00 Passenger transportation – bus terminals state regulated 37-3-33	STATE REGULATED
485320	00 Passenger transportation – buses, taxicabs, limousine service, buggy, charters	8A
492110	00 Couriers – couriers and local messengers, services, local delivery services	5J
493110	00 Warehousing and storage – distribution, household, refrigerated, special, (This does not include mini-warehouses & self-storage units #531130)	5J
511110	00 Publishing industries except internet – newspaper, book, periodical, databases, software	5A
512131	00 Motion pictures – theatres, videos, recording, drive-ins, sound studios	8A
515112	00 Broadcasting – radio and television stations	5B
517212	00 Telecommunications – cellular and other wireless, paging	10A
517310	00 Telecommunications – telephone local per Section 11-51-128 Code of AI 1975	\$270.00
517315	00 Telecommunications – resellers of service	10A

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
517320	00 Telecommunications – telephone long distance per Section 11-51-128, Code of Al 1975	\$68.00
517510	00 Cable & Other Program Distributions – cable & satellite providers	10A
519190	00 Information services and data processing – providing, storing, processing, access to information	5J
522110	00 Bank Main Office – not branch location or ATM	3A
522111	00 Bank Branch or ATM – not main office of bank	3A
522120	00 Savings and Loans – not branch location or ATM	3A
522121	00 S&L Branch or ATM – not main office of S&L	3A
522298	00 Pawn Shop – whether title pawn or merchandise	5J
522390	00 Credit services – companies and activities related to credit and mediation, check cashing, money order issuance, travelers check services, western union	3B
523999	00 Securities, commodity – brokerage, portfolio, investment, other financial services	3B
524126	00 Insurance Company and/or its agents – casualty, fire, and/or marine premiums 11-51-120/123	4C
524128	00 Insurance Company and/or its agents – health, allied and all other premiums 11-51-120/123	4D
524210	00 Agent Office – administration of third parties, pension funds, annuities, etc.	4A
525990	00 Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	3C
531110	00 Lessors of Residential Buildings and Dwellings – houses, apartments, duplex, mobile home, buildings. All lease/rental buildings/dwellings must comply will all applicable building and housing codes required by the City of Midfield. Failure to comply will result in the revocation of license.	7E
531120	00 Lessor of Nonresidential Buildings (except mini warehouses)	7A
531130	00 Rental and leasing - Mini warehouses and self-storage units	5J
531190	00 Lessor of Other Real Estate Property	7A
531210	00 Real estate – offices, agents, brokers, management Must hold a license issued by the Alabama Real Estate Commission	7B
532230	00 Rental and leasing – movie and video rental	5J
532310	00 Rental and leasing – auto, truck, trailer, RV, all tangible property	5J
532490	00 Other Rental and Leasing – commercial, industrial, communication towers (Any person firm or corporation that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed.)	5J
541110	00 Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	6
541111	00 Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	6

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541210	00 Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	6
541211	00 Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	6
541213	00 Tax Return Preparation Services -	6
541310	00 Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	6
541311	00 Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	6
541320	00 Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	6
541330	00 Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	6
541360	00 Surveyor – individual and/or firm professional license (local) Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	6
541511	00 Computer Programmer – individual and/or professional firm license	6
541810	00 Advertising Agencies -	6
541921	00 Photographer – studios, portrait, commercial, services	6
541940	00 Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	6
541990	00 Professional Services Not Elsewhere Classified – scientific, technical, interpreters	6
551990	00 Management companies – offices, enterprises, regional, corporate	6
561491	00 Repossession Services- automobiles, boats, furniture, appliances, etc.	5B
561499	00 Administrative services- answering, employment, office, secretary	8A
561510	00 Travel Agencies – travel, tour, accommodation service	5A
561621	00 Security Systems Services – alarms, monitoring Must Provide Board Certification: Alabama Electronic Security Board of Licensure	5J
561622	00 Locksmiths – shops, services, sales, repairs Must Provide Board Certification: Alabama Electronic Security Board of Licensure	5A
561623	00 Locksmiths – Automobile – Does not require certification.	5A
561710	00 Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	8A
561720	00 Janitorial firm – janitorial cleaning services – individual or firm	8A
561730	00 Landscaping Services – installing trees, shrubs, plants, gardens, lawns, retaining walls, care, and maintenance of such	6
561731	00 Lawn Maintenance – Mowing, trimming, routine maintenance of lawns or yards	8A
562111	00 Solid Waste Collection – garbage pick-up and hauling services (Must have franchise with the City of Midfield)	8A
562212	00 Landfills – solid waste disposal, sludge disposal, trash disposal	5J
562991	00 Septic Tank- pumping, cleaning, installation, renting of portable toilets Must Provide Board Certification: Alabama On-site Wastewater Board	2C
562998	00 Waste management – grease traps, sewer clean-outs, storm basin, tank cleaning, disposal services	2C

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
611699	00 Educational services – technical, computer, sports, services, business	6
621111	00 Offices of Physicians- individual and/or firm - private or clinics, centers Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	6
621210	00 Offices of Dentist – individual and/or firm - private or clinics, centers Must Provide Board Certification: Board of Dental Examiners of Alabama	6
621310	00 Chiropractor – individual and/or firm – private or clinics, centers Must Provide Board Certification: Chiropractic Examiners Board	6
621320	00 Optometrist – individual and/or firm- private or clinics, centers Must Provide Board Certification: Optometry Board	6
621491	00 HMO – medical centers and services	11
621498	00 Outpatient Care Centers – all other types of services	11
621610	00 Home Healthcare Services – skilled nursing and personal care services in the home	11
621910	00 Ambulance – ambulance company and/or services (private operated)	8A
622110	00 Hospitals – surgical, substance abuse, psychiatric, general care, special	11
623110	00 Nursing Care Facilities – Nursing homes - residential care facility, skilled nursing, and rehabilitation care	11
623312	00 Home for Elderly – care for elderly and continuing care facilities without skilled nursing care	11
624110	00 Social assistance – shelters, vocational, childcare, abuse, emergency assistant services, rehabilitation services	11
624410	00 Child Day Care Services – Day care center, pre-school centers	8A
711310	00 Arts and sports – dance companies, musical, teams, tracks, promoters, agents, boxing events, beauty pageants, rodeos, festivals, circus non-school sports events – Special Events	5J
712110	00 Museums – museums and historical sites, zoos, botanical gardens, parks	5A
713120	00 Amusement – arcades Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the City of Midfield shall first consult with the Police Chief of the City of Midfield and seek approval of the Midfield City Council. For each machine operated by one cent and not more than 25 cents	5F
713120	01 Amusement – arcades Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the City of Midfield shall first consult with the Police Chief of the City of Midfield and seek approval of the Midfield City Council. For each machine operated by 26 cents and not more than 50 cents	5F
713120	02 Amusement – arcades Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the City of Midfield shall first consult with the Police Chief of the City of Midfield and seek approval of the Midfield City Council. For each machine operated by 51 cents and not more than one dollar	5F
713120	03 Amusement – arcades Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the City of Midfield shall first consult with the Police Chief of the City of Midfield and seek approval of the Midfield City Council. For each machine operated by more than one dollar and one cent	5F
713940	00 Fitness Centers, Health Spas, Recreational Sports Centers	8A
713990	00 All Other Musical and Recreational Industries -	8A
721110	00 Accommodations – hotels, motels, and similar facilities	7D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	00 Accommodations – bed and breakfast inns and services	7D
721211	00 Accommodations – RV parks, and travel trailer parks, campsites	7E
721310	00 Accommodations – rooming houses and boarding houses	7D
722110	00 Restaurant – full-service restaurant facility Must Provide Board Certification: Department of Health	5A
722211	00 Restaurant – limited facility or service- (fast food, drive-in) Must Provide Board Certification: Department of Health	5A
722320	00 Caterers – and/or mobile food services Must Provide Board Certification: Department of Health	8A
722330	00 Mobile Food Services- (mobile) food stands, snack stands Must Provide Board Certification: Department of Health	8A
722410	00 Drinking Establishment – club, lounge, bar or other Must also purchase 424810.09, 424810.10, 424810.07 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	1H, 1J, 1K & 5A
811111	00 General Automotive Repair- engine replacement, repair	2B
811118	00 Repairs and maintenance – auto, paint/body, carwash, tune-up	2B
811192	00 Car wash, detailing	8A
811219	00 Repairs and maintenance – all electronic equipment	8A
811412	00 Repairs and maintenance – all appliances, home & garden equipment	8A
812111	01 Barber Shops – Individual Barber Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	8A = \$300.00
812111	00 Barber Shops – Shop License – Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	8A
812112	01 Beauty Salon- Individual Stylist Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	8A = \$300.00
812112	00 Beauty Salons- Shop License Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	8A
812113	00 Nail Salons	5B
812197	00 Tanning Beds/Salon	5J
812199	00 Other Personal Services – diet center, tattoo, body piercing, massage	5J
812210	00 Funeral Homes & Funeral Services – Must Provide Board Certification: Board of Funeral Services	5B
812310	00 Coin-Operated Laundries & Drycleaners	5A
812320	00 Drycleaners and Laundry Services (except coin-operated)	5A
812332	00 Industrial Launderers and Uniform Supply	5B
812930	00 Parking Lots and Garages	5J
812990	00 All Other Personal Services – bail bonding, wedding planner	8A
812991	00 Fortune Teller or Clairvoyant – individual reader license	5J
910001	00 Category for number of – vending machines for all types vending For each machine operated by one cent and not more than 25 cents	5F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule	
910001	01	Category for number of – vending machines for all types vending For each machine operated by 26 cents and not more than 50 cents	5F
910001	02	Category for number of – vending machines for all types vending For each machine operated by 51 cents and not more than one dollar	5F
910001	03	Category for number of – vending machines for all types vending For each machine operated by more than one dollar and one cent	5F
910002	00	Category for number of – pool tables Must be approved by the City Council and operated <u>only inside the corporate limits</u>	5F
910003	00	Category for number of – amusement devices and/or games, must be approved by Midfield City Council.	\$35 PER MACHINE
920005	00	Category for number of – employees as a basis for calculating license	E
930006	00	Category for number of – square feet used for calculating license amount	S
999111	00	Unclassified miscellaneous business services not elsewhere classified wrecker services, meter readers, inventory computing, etc.	5J
999222	00	Unclassified miscellaneous personal services not elsewhere classified	5J
999999	00	Delivery	See Section 21

SECTION 23. License fee Schedules.

1. ALCOHOLIC BEVERAGES-LIQUOR, BEER, WINE

Definitions, in construction of this subdivision, the following words or phrases shall, unless he context clearly indicates otherwise, have the meaning ascribed to them as follows:

“Board”. The Alcoholic Beverage Control Board of the State of Alabama

“City”. The City of Midfield, Alabama.

“Code”. The Alabama Alcoholic beverage Licensing Cole of 1980, which is codified at Title 28-3A-1, et seq., *Code of Alabama*, 1975.

“Corporate Limits”. The corporate limits of the City.

“Engaged in Business”. A person shall be deemed engaged in business within the corporate limits if that person has a fixed place of business within said corporate limits, or if, pursuant to agreement of sale, express or implied, that person delivers any alcoholic beverage or liquor, beer or wine within said corporate limits, or if that person per within said corporate limits, any act authorized to be done only by the holder of any license issued by the Board.

“Fixed Place of Business”. Any place where any alcoholic beverage liquor, wine or beer is kept or stored for sale or delivery.

“Person”. Any legal entity, including, but not limited to, natural persons, associations, and corporations, but excluding the State of Alabama and the Board.

“Wine Importer”. Any person licensed by the Board to import table wine manufactured outside the United States of America into this state.

“Wine Retailer”. Any person licensed by the Board to engage in the retail sale of table wine to be consumed off the premises, and who does not possess a state liquor license.

“Wine Wholesaler”. Any person licensed by the Board to engage in the sale and distribution of table wine at wholesale only, to be sold for export, or to wine retailers, or to licensees and others within this state lawfully authorized to sell wine.

The terms “Alcoholic Beverage”, “Beer”, “Club”, “Importer”, “Liquor”, “Manufacturer”, “Restaurant”, “Retailer”, “Sale or Sell”, “Wholesaler”, “Wine”, “Fortified Wine” and “Table Wine” shall have the same meaning as ascribed to them by the Alabama Alcoholic Beverage Licensing Code and as interpreted by the regulations of the Board.

Each person licensed by the Board, who shall engage in the alcoholic beverage, liquor, beer or wine business within the corporate limits, shall prior to engaging in such business, pay to the City for the privilege of so engaging in business, an annual license fee and further fees as established below.

- A. **Manufacturer License:** Each person licensed by the Board as a manufacturer under section 21 (a) of the Code shall pay an annual License fee of \$1,000.00, 1 % of gross receipts in excess in excess of \$ 50,000.00 collected during the preceding year.
- B. **Importer License** Each person licensed by the Board as an importer under Section 21 (b) of the Code shall pay an annual license fee \$ 1,000.00.
- C. **Liquor Wholesale License** Each person licensed by the Board as a liquor wholesaler under Section 21 (c) of the Code shall pay an annual License fee of \$ 500.00, plus an amount equal to 10% of gross purchases of liquor (excluding beer and wine) due and payable to the City of Midfield, Alabama, monthly, not later than the 20th day of the month following each calendar.
- D. **Beer Wholesaler License** Each person licensed as a beer wholesaler under Section 21 (d) of the Code shall pay an annual license fee of \$250.00
- E. **Wine Wholesaler License** Each person licensed as a wine wholesaler under Section 21 (d) of the Code shall pay an annual license fee of \$ 275.00.
- F. **Beer and Wine Wholesale License** Each person licensed as a beer and wine wholesaler under Section 21 (d) of the Code shall pay Section 21 (d) of the Code shall pay an annual license of \$ 375.00
And in addition thereto an amount equal to one cent on each container of twelve ounces or fractional thereof of malt or brewed beverage sold, delivered, stored, or taken out of storage in the City of Midfield. The amount of one cent per twelve ounces of malt or brewed beverage shall apply to draft beer.
- All additional amounts due under this section shall become due and payable on the 15th of the succeeding month following the month of purchases or sales. The payment of all such additional amounts shall become delinquent on the 16th of the following month and a penalty of ten percent (10%) will be added to said additional amount herein set out. A twenty percent (20%) penalty will be added to all unpaid additional amounts on the 36th day after the date upon which said additional amount became due and payable.
- G. **Warehouse License** Each person licensed by the Board to operate an alcoholic Beverage warehouse under Section 21 (e) of the Code shall pay an annual license fee of \$ 200.00.
- H. **Retail Sales of Liquor License (On premise and Off Premise):** Each person licensed by the Board to operate and sell License retail liquor on premise or off premise shall pay an annual license fee of \$ 300.00 plus an amount equal to 3 % of gross receipts where the gross receipts are derived from the sale of alcoholic beverages other than beer and wine. This tax shall be due and payable monthly on the 15th day of each month for the sales of the beverages noted above made in the immediate preceding month.
- I. **Retail Table Wine License for Off-Premises Consumption** Each person licensed by the Board to sell table wine at retail for off-premises consumption under Section 21 (i) of the Code shall pay an annual license fee of \$ 75.00
- J. **Retail Table Wine For On-Premises And Off-Premises Consumption License** Each person licensed by the Board to sell table wine at retail for on premises and off premises consumption under Section 21 (j) of the Code shall pay an annual license fee of \$ 75.00.
- K. **Retail Beer License For on premise and Off premises Consumption** Each person licensed by the Board to sell beer for on premises and off premises consumption under Section 21 (k) of the Code shall pay an annual license fee of \$ 75.00

- L. Retail Beer License for off-premises Consumption Each person licensed by the Board to sell beer for off- premises consumption under Section 21 (i) of the Code shall pay an annual license fee of \$ 50.00.
- M. Special Retail License Each person who shall be granted a special retail license by the Board under Section 21 (n), which is valid for 30 Days or less, shall pay a license of \$ 50.00. If such special license is valid for more than 30 days, such person shall pay a license fee of \$ 250.00
- N. Special Events Retail License Each Person licensed by the Board to sell alcoholic beverages under Section 21 (o) of the Code shall pay to the City a license fee of \$ 50.00.

(c) For the purposes of this Schedule establishing a license fee, gross receipts from the sale of table wine, which are taxed under the Alabama Table Wine Act of 1980, and gross receipts from the sale of beer on which the Uniform sales Tax is paid, shall be deducted from the amount considered gross receipts hereunder

(d) Notwithstanding any other provision of this Schedule, no license or privilege tax, or other charge for the privilege of doing business as a wine wholesaler, importer or retailer, shall be collected by the City which shall exceed one-half of the amount of the State license fee collected by the Board for like privilege.

(e) There shall be no proration of any license fee because of having operated only a part of a calendar year, except as by State law.

(f) A City license shall be obtained for each Board license held.

(g) No license will be issued until applicant and location have been approved by the Mayor and City Council.

2. Contractors

- 2A. General Contractors: Registered and bonded with the State of Alabama. Must be on registration list, which is published yearly by the State of Alabama. (usually commercial) License fee \$ 600.00 Homebuilders and Remodelers: (residential) License fee \$ 600.00
- 2B. Sub-Contractors: Air Conditioning and heating, asphalt, paving, cabinet maker, electrical, auto mechanic, excavating, demolition, fencing, flooring, furnace installation, insulation, painting, plumbing, roofing, septic tank installation, sheet metal, swimming pool, tree surgeon, pruning. License fee \$400.00.
- 2C. Sub-Contractors: Furnace cleaning only, septic cleaning only, sign painting, gutters, awnings. License fee \$300.00
- 2D. **ANY CONTRACTOR, SUB-CONTRACTOR OR REMODELER NOT COVERED IN THE PRECEDING: \$ 400.00**

3. Financial Services

- 3A. \$ 20.00 Each Branch Office
- 3B. \$ 300.00 PLUS an amount equal to 3/20th of 1% of all gross fees and commissions in excess of \$ 20,000.00, received during the preceding year.
- 3C. \$ 300.00 PLUS each person selling stocks, bonds, or other securities shall pay a license fee of 3/20th of 1% of the gross commissions or fees in excess of \$20,000.00 received during the preceding year.

4. Insurance

- 4A. None
- 4B. \$ 150.00 plus an amount equal to 3/20th of 1% of gross receipts in excess of \$ 50,000.00
- 4C. Pursuant to the law of the State of Alabama, each fire and marine insurance company shall pay a license of \$ 4.00 on each \$100.00 or major fraction thereof of gross premiums, received on policies issued during the preceding year on property located in the City; provided that new companies shall pay a flat minimum license of \$ 50.00 on which there shall be an adjustment on the above basis at the expiration of the year. New or renewal.

4D. Pursuant to the law of the State of Alabama, each insurance company, other than fire, marine, and fraternal, shall pay a license of \$ 20.00 plus \$ 1.00 on each \$ 100.00 and major fraction thereof of gross premiums, less returned premiums, received during the preceding year on policies issued during such year to citizens and residents of the City. New or renewal.

5A. Merchants & Business Retail & Wholesale

- 5A. \$400.00 Plus an amount equal to 3/20th of 1% of gross receipts in excess of \$ 20,000.00 during the preceding year.
- 5B. \$500.00 Plus an amount equal to 3/20th of 1% of gross receipts (to include membership fees) in excess of \$ 20,000.00 during the preceding year.
- 5C. \$1,400.00 Plus an amount to equal 1/20th of 1% of gross receipts in excess of \$ 20,000.00 during the preceding year.
- 5D. \$600.00 Each person peddling ice cream, peanuts, sandwiches, donuts, books, magazines, et cetera, delivered by basket, handcart or truck.
- 5E. It shall be unlawful to do business in the City of Midfield as an itinerant merchant without having first secured a license therefore as is herein provided, for the purpose of this Ordinance, any merchant engaging or intending to engage in the business as a merchant in the City for a period of time, not exceeding three hundred sixty-five (365) days, shall be considered as an itinerant merchant, provided that peddlers shall not be considered itinerant merchants. Every application for such a license shall set forth the commodities to be sold, and the place intended to be occupied or used for the business. The fees for such licenses shall be Five Hundred Fifty Dollars (\$500.00) for one to ninety days and Five Hundred Dollars for more than ninety days but less than 365 days.
- 5F. \$ 20.00 For each machine operated by one cent and not more than 25 cents
\$ 50.00 For each machine operated by 26 cents and not more than 50 cents
\$ 100.00 For each machine operated by fifty-one cents and not more than one dollar
\$200.00 For each machine operated by more than one dollar and one cent
- 5G. \$ 10.00 Sales will not be a disguise for doing business from residential areas. Said sales shall not be conducted for a period of more than two consecutive days not more than one sale shall be allowed in any six-month period from the same location.
- 5H. \$500.00 Plus an amount equal to 3/20ths of 1% of gross receipts in excess of \$ 150,000.00 collected during the preceding year.
- 5I. \$600.00 Any person or corporation maintaining an office in the City for the support of the person or corporation shall pay a license determined by the gross annual payroll of the office during the preceding year. A corporation which a subsidiary of another corporation may not obtain a license under this subsection even if the purpose or function of the office is to provide support for the parent corporation. The license tax shall be \$ 300.00. PLUS an amount equal to 3/20ths of 1% of the gross annual payroll in excess of \$ 100,000.00 during the preceding year. The payroll is to include all salaries, fees, commissions, bonuses, and compensation of any type of all personnel who routinely visit or maintain office space at that location. No person shall be licensed under this sub-section to avoid buying a license based on gross receipts of sales or services required in other sections of this ordinance.
- 5J. \$300.00 Plus 3/20ths of 1% of gross receipts in excess of \$ 15,000.00 collected during the preceding year.

6. Professions & Vocations

Each person and each member of a firm or partnership engaged in any practice, profession, or vocation, including, accountants, architects, attorneys, auditors, dentists, chiropractors, physicians, chiropodists, surgeons, real estate brokers, real estate appraiser, et cetera shall purchase a business license based upon the annual gross receipts from such business during the preceding year as follows:

- 6A \$500.00 Plus an amount equal to 3/20ths of 1% of fees in excess of \$ 20,000.00 for the preceding year.
- 6B All privately, owned, and operated schools of any kind academic, business, colleges, beauty, barber, dance, kindergartens, and day care centers shall pay a license as follows:
\$ 300.00 where annual gross receipts less than \$20,000.00. Plus 3/20th of 1% gross receipts over \$20,000.00
During preceding year.

7. Real Estate

- 7A. \$300.00 Every person, firm company, corporation, partnership or other legal entity engaged in the business of the rental of multi-family residential apartments shall purchase annually a license to do business at a cost of \$ 150.00. Plus one (1) percent of the gross rents in excess of \$ 20,000.00 collected for the preceding year.
- 7B. \$300.00 Any real estate, whether as a principal or agent, for two (2) persons or less. Plus \$ 50.00 for each additional person in same organization
- 7C. \$400.00 Development of property
- 7D. \$ 8.00 per room, plus 3% of room lodging gross receipts, paid monthly not later than the 20th of the month immediately following the period covered.
- 7E. \$400.00 Every person, firm company, corporation, partnership, or other legal entity engaged in the business of rental of mobile homes shall purchase annually a license to do business at a cost of \$150.00 plus one (1) percent of the gross rents in excess of \$50,000.00 collected for the preceding year.

8. Services

- 8A. \$400.00 Plus an amount equal to 3/20ths of 1% of gross receipts in excess of \$ 50,000.00 during the preceding year.
\$300.00 For each individual stylist (barber or hair stylist)
- 8B. \$400.00 Retail or wholesale (all categories except gasoline). Plus an amount equal to 3/20ths of 1 % of gross receipts collected in excess of \$ 50,000.00 of the value of for all goods delivered within the corporate limits or the police jurisdiction of the City of Midfield during the preceding year.
- 8C. \$400.00 Retail or wholesale gasoline. Plus an amount equal to 1/20th of 1% of gross receipts in excess of \$ 50,000.00 collected during the preceding year.

9 Reserved

10. Utilities & Franchises

- 10A. Each person, firm company or corporation operating a telephone exchange in the City shall pay a license tax on a per capita basis as set forth in Section 11-51-128, Code of Alabama 1975, recompiled. Each person, firm, company or corporation operating a long-distance telephone service in the City shall a license tax on a per capita basis as set forth in Section 11-51-128 Code of Alabama, 1975, as compiled. Each person, firm, Company, or corporation engaged in the business of transmitting television signals by wire or cable in the City, or installing wires or cables for the purpose of transmission of such signals shall pay a license tax of 3 % of the gross receipts collected within the City during the preceding year.
- 10B. Each person, firm, company, or corporation engaged in the business of selling or distribution of natural gas in the City of Midfield shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company, or corporation in the City during the preceding calendar year from the sale of gas sold or distributed within the city.

- 10C. Each person, firm, company, or corporation engaged in the business of selling or distribution of electric current power shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, company, or corporation in the City during the preceding calendar year from the sale of such electric power sold or distributed within the city.
- 10D. Each person, firm, company, or corporation engaged in the business of supplying water for public domestic use in the City shall pay an amount equal to 3% of the gross receipts of the business transacted by such person firm, company, or corporation in the City for the preceding year from supplying water from any point or points in the City for any purpose.
- 10E. Each person, firm, company, or corporation operating passenger buses in the City shall pay an amount equal to 3% of the aggregate gross receipts from such operation of business routes within the City, to be determined by prorating the basis of the route miles operated within the City to the total number of route miles of said route.

11. Retirement Homes, Nursing Homes, Hospitals, Clinics & Infirmaries

Each person, firm, company, or corporation operating under this section shall purchase a license fee of \$ 250.00 plus an amount equal to 1/10th of 1% of the gross receipts collected during the preceding year. Receipts from professions licensed elsewhere may be deducted from the gross annual receipts to determine the license fee due. Gross receipts from all businesses operated within the complex shall be included when determining total fees due, no other license shall be required. All businesses operated by other firms within the complex shall be licensed separately.

Schedule E - Number of Employees

25 or Less	\$200.00	
26-50	\$500.00	
51-100	\$700.00	
101-150	\$900.00	
151-500	\$1,000.00	
501 -999	\$1,300.00	
1000- and up	\$1,800.00	+ \$1.00 per employee in excess of 1,000

SCHEDULE "S"

S-1	From zero to	5,000 Square Feet	150.00
S-2	From 5,001 to	10,000 Square Feet	200.00
S-3	From 10,001 to	20,000 Square Feet	300.00
S-4	From 20,001 to	30,000 Square Feet	400.00
S-5	From 30,001 to	40,000 Square Feet	500.00
S-6	From 40,001 to	50,000 Square Feet	600.00
S-7	From 50,000 to	60,000 Square Feet	800.00
S-8	From 60,001 to	70,000 Square Feet	1,000.00
S-9	From 70,001 to	80,000 Square Feet	1,000.00
S-10	From 80,001 to	90,000 Square Feet	1,400.00
S-11	From 90,001 to	100,000 Square Feet	1,600.00
S-12	From 100,001 up -	\$1,800.00 plus \$.01 per square foot over 100,000	

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)

(a) (1) Each municipality shall allow 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 therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing herein 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 such 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 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).