

Town of Napier Field (9493)
Business License
Fee Schedule
including General Information/FAQs



Thank you for doing business in the Town of Napier Field

All businesses operating in the city limits or police jurisdiction of the Town of Napier Field 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

Not applicable in Napier Field.

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

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

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

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	00	Accommodations – bed and breakfast inns and services	100.00
721110	00	Accommodations – hotels, motels and similar facilities	100.00
721310	00	Accommodations – rooming houses and boarding houses	100.00
721214	00	Accommodations – trailer parks, RV parks, and travel parks	100.00
541211	00	Accountant/CPAs Must Provide Board Certification: Public Accountancy Board	100.00
926	00	Administration of Economic programs	
924	00	Administration of Environmental Quality Programs	
925	00	Administration of housing, urban, comm..	
923	00	Administration of human resource programs	
561	00	Administrative and Support Services	100.00
481	00	Air Transportation	100.00
312141	00	Alcohol Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	650.00
621910	00	Ambulance Must Provide Board Certification: Alabama EMSP Licensure	30.00
713110	00	Amusement	100.00
112	00	Animal Production	100.00
315	00	Apparel Manufacturing	100.00
811412	00	Appliance Repair and Maintenance	30.00
541310	00	Architect Must Provide Board Certification: Architects Registration Board	100.00
711	00	Arts and Sports	100.00
541110	00	Attorney/Lawyers Must Provide Board Certification: Alabama State Bar	100.00
522	01	Bank Branch or ATM	10.00
522	00	Bank Main Office	125.00
312122	00	Beer – off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	50.00
312121	00	Beer – on/off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75.00
424810	00	Beer & Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	375.00
312	00	Beverage Manufacturing	100.00
515	00	Broadcasting (except internet)	100.00
444	00	Building Materials and Gardening Equipment Dealers	100.00
236	00	Building, Developing and General Contracting	A
910003	00	Category for number of – amusement devices and/or games	100.00
920005	00	Category for number of – employees as a basis for calculating license	
910002	00	Category for number of – pool tables	100.00
930006	00	Category for number of – square feet used for calculating license amount	
910001	00	Category for number of – vending machines for all types vending	7.50
722320	00	Caterers -and/or mobile food service Must Provide Board Certification: Department of Health Permit	100.00
325	00	Chemical Manufacturing	100.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
621	02	Chiropractor Must Provide Board Certification: Chiropractic Examiners Board	100.00
448	00	Clothing and Accessories Stores	100.00
334	00	Computer and Electronic Product Manufacturing	100.00
541511	00	Computer Programmer	100.00
492	00	Couriers and Messengers	100.00
522390	00	Credit Intermediation and Related Activities	100.00
999999	00	Delivery	See Below
621	01	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	100.00
722410	00	Drinking Establishment - Schedules 312121, 312131, 312141 also required Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	100.00
611	00	Educational Services	100.00
335	00	Electrical Equipment Appliance Component Manufacturing	100.00
443	00	Electronics and Appliance Stores	100.00
541	04	Engineer Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	100.00
561710	00	Exterminating services Must Provide Board Certification: Department of Agriculture and Industries	30.00
332	00	Fabricated Metal Product Manufacturing	100.00
111	00	Farming and Crop Production	100.00
114	00	Fishing and Hunting	100.00
445	00	Food & Beverage Stores – grocery, convenience, markets,	100.00
311	00	Food Manufacturing	100.00
113	00	Forestry and Logging	100.00
812990	00	Fortune Teller	100.00
525990	00	Funds, Trusts, Other Financial Vehicles	100.00
442	00	Furniture and Home Furnishing Stores	100.00
337	00	Furniture and Related Products Manufacturing	A
447	00	Gasoline Stations – (with or without convenience stores)	100.00
452	00	General Merchandise –department, warehouse clubs, superstores	100.00
446	00	Health and Personal Care Stores	100.00
237	00	Heavy Construction Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	A
621491	00	HMO -medical centers and other HMO owned outpatient care services	100.00
622110	00	Hospitals – Hospitals, surgical, substance abuse, psychiatric, special care	100.00
519	00	Information Services and Data Processing	100.00
524210	00	Insurance Agencies & Brokerages	100.00
524	01	Insurance Carriers and Related Activities – health, allied and all other	
524	00	Insurance Carriers and Related Activities – Insurance Companies, fire, marine, and fire casualty	
561720	00	Janitorial firm	100.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
561730	00	Landscaping Services	100.00
316	00	Leather and Allied product Manufacturing	100.00
333	00	Machinery Manufacturing	100.00
551	00	Management of Companies and Enterprises	100.00
212	00	Mining - (except oil and gas)	100.00
339	00	Miscellaneous Manufacturing	100.00
453	00	Miscellaneous Store Retailers	100.00
512	00	Motion Picture and Sound Recording Industry	100.00
441	01	Motor Vehicle Dealer Must Provide Board Certification: Revenue Department - Regulatory License	100.00
441	00	Motor Vehicle Parts Dealer	100.00
712110	00	Museums, Historical Sites and Similar	100.00
327	00	Nonmetallic Mineral Product Manufacturing	100.00
454	00	Non-store Retailers –peddlers license/local peddler	F
454210	00	Non-store Retailers –vending machine operators	100.00
623110	00	Nursing and Residential Care Facilities	100.00
623312	00	Nursing Home Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	100.00
211	00	Oil and gas extraction	100.00
621	03	Optometrist Must Provide Board Certification: Optometry Board	100.00
811118	00	Other Automotive Mechanical and Electrical Repair and Maintenance	100.00
454390	00	Other Direct Selling Establishments	100.00
811219	00	Other Electronic and Precision Equip Repair and Maintenance	100.00
314	00	Other Mfg – Other mill operations not covered in 313	100.00
621498	00	Outpatient Care Centers-all other types of services	100.00
445310	00	Package Stores - Also requires Schedule 312122, 312131.01, 312141 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	100.00
322	00	Paper Manufacturing	100.00
485	01	Passenger transportation – bus terminals	37-3-33
485	02	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	100.00
485	00	Passenger transportation – charter and other vehicle transit services	100.00
485	03	Passenger Transportation - number of buses, taxis, limos, etc..	100.00
522298	00	Pawn Shop	100.00
812	00	Personal and Laundry Services	100.00
324	00	Petroleum and Coal Products Manufacturing	100.00
541	06	Photographer	100.00
621	00	Physician Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	100.00
326	00	Plastic & Rubber Product Manufacturing	100.00
331	00	Primary Metal Manufacturing	100.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
323	00	Printing and Related Support Activities	100.00
541990	00	Professional Services Not Elsewhere Classified	100.00
511	00	Publishing Industries (except internet)	100.00
482	00	Rail Transportation	11-51-124
531210	00	Real Estate	100.00
532	00	Rental and Leasing Services	D
532230	00	Rental and Leasing Services-movie and video	100.00
722110	00	Restaurant – full service restaurant facility	100.00
722211	00	Restaurant – limited facility or service <i>Must Provide Board Certification: Department of Health Permit</i>	100.00
522	03	S&L Branch or ATM	10.00
522	02	Savings and Loans	125.00
487	00	Scenic and Sightseeing Transportation	100.00
523	00	Securities, Commodity Other Financial Vehicles-Insurance Companies, life, health, accident	100.00
624	00	Social Assistance	100.00
927	00	Space, research, and technology	
711	01	Special Events	100.00
451	00	Sporting Goods, Hobby, Book, Music	100.00
238350	00	Sub-Contractors – carpentry contractors	A
238110	00	Sub-Contractors – concrete contractors	A
238310	00	Sub-Contractors – drywall, acoustical & insulation	A
238210	00	Sub-Contractors – electrical contractors <i>Must Provide Board Certification: Alabama Electrical Contractors Board</i>	A
238330	00	Sub-Contractors – floor coverings/all types	A
238150	00	Sub-Contractors – glass and glazing contractors	A
238140	00	Sub-Contractors – masonry and stone contractors	A
238	00	Sub-Contractors - non-general & non-heavy,	A
238320	00	Sub-Contractors – painting and wall covering	A
238220	00	Sub-Contractors – plumbing, heating & air conditioning <i>Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors</i> <i>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</i>	A
238160	00	Sub-Contractors – roofing, siding & sheet metal	A
238120	00	Sub-Contractors – structural steel erection	A
238290	00	Sub-Contractors– building equipment & mechanical install	A
238910	00	Sub-Contractors– excavation, site development, wrecking, demolition	100.00
238340	00	Sub-Contractors– tile, marble, terrazzo & mosaic	A
237110	00	Sub-Contractors -water well drilling & irrigation	A
115	00	Support for Agriculture and Forestry	100.00
213	00	Support for Mining Activities – Support activities for oil and gas wells	100.00
541	05	Surveyor	100.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
		Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	
517212	00	Telecommunications -cellular and other wireless, paging	30.00
517	00	Telecommunications -local	15.00
517	01	Telecommunications -long distance	8.00
517	02	Telecommunications -resellers of service	30.00
313	00	Textile Mills – Mills, textile, fabric, yarn, carpet, canvas, rope, twine	100.00
336	00	Transportation Equipment Manufacturing	100.00
484	00	Truck Transportation	100.00
484	01	Truck Transportation -terminal-state regulated	37-3-33
999111	00	Unclassified miscellaneous business services	A
999222	00	Unclassified miscellaneous personal services	A
453310	00	Used Merchandise Stores	100.00
221	00	Utilities – electric power or light company	C
221	01	Utilities –natural gas company	C
221	02	Utilities –water, sewage treatment, steam and other	C
541940	00	Veterinarian Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	100.00
493	00	Warehousing and Storage	100.00
562	00	Waste Management and Remediation Services	100.00
483	00	Water Transportation	100.00
421	00	Wholesale Trade, Durable Goods	100.00
422	00	Wholesale Trade, Non-Durable Goods	100.00
424720	00	Wholesale Trade -non-durable, wholesale gasoline distributor	100.00
312131	01	Wine – off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75.00
312131	00	Wine – on/off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	75.00
321	00	Wood Products Manufacturing	100.00

Calculation Information

Schedule "A" – If gross receipts are:

More Than	but	Less than	
0		\$ 50,000	\$ 25.00
\$50,001		\$100,000	\$100.00
\$100,001		\$200,000	\$200.00
\$200,001		\$300,000	\$300.00
\$300,001		\$400,000	\$400.00
\$400,001 and above			\$500.00

Schedule "B" - Banks/Savings & Loans

Bank ATM Location	\$ 10.00
Bank Branch Location	\$ 10.00
Bank Main Office Facility	\$ 125.00
Savings & Loan ATM Location	\$ 10.00
Savings & Loan Branch Location	\$ 10.00
Savings & Loan Main Office Facility	\$ 125.00

Schedule "C" - Electric Company and Gas Company

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.

Schedule "D" – RENTAL AND LEASING

	\$100.00
\$50.00 per rental unit not to exceed	\$500.00

Schedule "E" – 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)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	
	312141	650.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	50.00	
	312141	650.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	
	312141	650.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	
	312141	650.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	424810	375.00	Distributors License

Schedule "F" - Peddlers

Daily Rate	issued for single day sales activity	\$ 10.00
Weekly Rate	issued for week long sales activity	\$ 25.00
Monthly Rate	issued for month long sales activity	\$ 50.00
Yearly Rate	issued for annual sales activity	\$ 100.00

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).