



**Town of New Brockton (9445)  
Business License  
Fee Schedule**  
including General Information/FAQs



**Thank you for doing business in the Town of New Brockton**

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

**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>.

**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 RDS 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

If the business is physically located in the incorporated city limits or police jurisdiction, the business must report ALL gross receipts for the business conducted in the State of Alabama. They can deduct out-of-state sales. If the business is a service-based business and not physically located in the incorporated city limits or police jurisdiction then they must report the gross receipts for that jurisdiction only.

The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, is 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 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 the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- 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 the 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 the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, 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 00	<b>Accommodations</b> – bed and breakfast inns and services	\$160.00
721110 00	<b>Accommodations</b> – hotels, motels and similar facilities	\$160.00
721310 00	<b>Accommodations</b> – rooming houses and boarding houses	\$45.00
721214 00	<b>Accommodations</b> – trailer parks, RV parks, and travel parks	\$7.00 per lot
541211 00	<b>Accountant/CPAs</b> – individual and /or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	C
561439 00	<b>Administrative services</b> – answering, employment, office, sec., travel	B
524292 00	<b>Agent Office</b> – administration of third parties, pension funds, annuities, etc	C
115114.00	<b>Agriculture Support</b> – cotton gins, farm mgt, post-harvest activities	D
561621 00	<b>Alarm Companies-</b> sprinklers & security-monitoring and installation <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	\$110.00
713990 00	<b>Amusement</b> – arcades, golf clubs, marines, fitness, bowling centers	B
112990.00	<b>Animals</b> – dairy, cattle, ranching, sheep, raising chickens, poultry	E
315999 00	<b>Apparel mfg</b> – women, men, children, hosiery, outerwear - Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
335211 00	<b>Appliance mfg</b> – small appliance, lighting, electrical, battery, freezer- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
541310 00	<b>Architect</b> – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	C
711219 00	<b>Arts and sports</b> – dance, musical, teams, tracks, promoters, agents	C
541110 00	<b>Attorney/Lawyers</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	C
812200 00	<b>Bail Bonds</b>	\$110.00
521111 00	<b>Bank Branch or ATM</b> – not main office of bank	U
521110 00	<b>Bank Main Office</b> – not branch location or ATM	U
312122.00	<b>Beer</b> – off premise – Must submit copy of Al Beverage Control Board License <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$50.00
312121.00	<b>Beer</b> – on/off premise – Must submit copy of Al Beverage Control Board License <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$75.00
312132.00	<b>Beer &amp; Wine Wholesaler</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$375.00
312132.01	<b>Beer Wholesaler</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$250.00
312100.00	<b>Beverage mfg</b> – all types of soft drinks, bottled water, breweries, ice	\$100.00
515100 00	<b>Broadcasting</b> – radio and television stations	\$160.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
444130 00	<b>Building materials</b> – hardware, paint, home center, wallpaper,	B
910003 00	<b>Category for number of</b> – amusement devices and/or games – operated by coins	N
910003.01	<b>Category for number of</b> – amusement devices and/or games – operated by a dollar bills	N
910004 00	<b>Category for number of</b> – buses, taxis, trucks, or other equipment	J
910001.03	<b>Category for number of</b> – music machines	N
910002 00	<b>Category for number of</b> – pool tables	\$110.00
910001.00	<b>Category for number of</b> – vending machines operated by coins	N
910001.02	<b>Category for number of</b> – vending machines operated by dollar bills	N
910001.01	<b>Category for number of</b> – vending machines peanuts, sandwiches and other food items	N
722320 00	<b>Caterers</b>	E
325998 00	<b>Chemical mfg</b> –fertilizer, wood, pesticide, paint, soap, resin,- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
624410 00	<b>Child Day Care Services</b> <b>Must Provide Board Certification: Department of Human Resources</b>	G
621310 00	<b>Chiropractor</b> – individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	C
448190 00	<b>Clothing &amp; accessories</b> – men, women, children, infant, shoe, jewelry	B
312141.02	<b>Club Liquor (Class I)</b> Must submit copy of AI Beverage Control Board License- <b>must also purchase Beer on/off 312121.00. Wine on/off 312131.00 and Misc Retail 453998.00</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$1,000.00
312141.03	<b>Club Liquor (Class II) Package Store</b> - Must submit copy of AI Beverage Control Board License- <b>must also purchase Wine off 312131.01, Beer off 312122.00 and Package Store 445310.</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$1,250.00
334419 00	<b>Computer &amp; electronic mfg</b> – audio, video, circuit boards, peripherals- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
541511 00	<b>Computer Programmer</b> – individual and/or professional firm license	C
236220.00	<b>Contractors</b> – general contractors, comm. bldg, residential, Subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	F
236321.00	<b>Contractors</b> – general contractors, itinerant, residential/comm. Builder <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	F
236990.00	<b>Contractors</b> – general contractors, repairs and maintenance	B
237991.00	<b>Contractors</b> – heavy construction – itinerant not local, steel work	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238930.00	<b>Contractors</b> – specialty trade - excavation and site development	F
238920.00	<b>Contractors</b> – specialty trade - glass and glazing contractors	F
238940.00	<b>Contractors</b> – specialty trade - wrecking and demolition	F
237950.00	<b>Contractors</b> – specialty trade – building equipment & mechanical install	F
238510.00	<b>Contractors</b> – specialty trade – carpentry contractors	F
238710.00	<b>Contractors</b> – specialty trade – concrete contractors	F
238420.00	<b>Contractors</b> – specialty trade – drywall, acoustical & insulation	F
238310.00	<b>Contractors</b> – specialty trade – electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	F
238520.00	<b>Contractors</b> – specialty trade – floor coverings/all types	F
238111.00	<b>Contractors</b> – specialty trade – heating and air conditioning <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	F
238410.00	<b>Contractors</b> – specialty trade – masonry and stone contractors	F
238210.00	<b>Contractors</b> – specialty trade – painting and wall covering	F
238110.00	<b>Contractors</b> – specialty trade – plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	F
238160.00	<b>Contractors</b> – specialty trade – roofing, siding & sheet metal	F
238910.00	<b>Contractors</b> – specialty trade – structural steel erection	F
238430.00	<b>Contractors</b> – specialty trade – tile, marble, terrazzo & mosaic	F
238810.00	<b>Contractors</b> – specialty trade – water wells drilling & irrigation	F
238991.00	<b>Contractors</b> – specialty trade contractors – itinerant not local	F
238990.00	<b>Contractors</b> – specialty trade contractors – non general & non-heavy	F
522390 00	<b>Credit services</b> – check cashing	C
492110 00	<b>Deliveries</b> – couriers and local messengers, services, local delivery services	J
999999.00	<b>Delivery</b>	V
621200 00	<b>Dentist</b> – individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	C
452110 00	<b>Department Store</b> – department, warehouse clubs	B
611699 00	<b>Educational services</b> – technical, computer, sports services, business	C
443112 00	<b>Electronic &amp; appliance store</b> – household, radio, television, computers	B
541330 00	<b>Engineer</b> – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	C
561710 00	<b>Exterminating services</b> – exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	B



Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
111998.00	<b>Farming</b> – agriculture, crop production, nursery, fruit, growers	B
114119.00	<b>Fishing &amp; Hunting</b> – hunting and trapping, finfish, shellfish, supplies	B
445120 00	<b>Food &amp; beverage stores</b> – grocery, convenience store, markets	E
311991.00	<b>Food mfg</b> – meat, seafood, grain, fruit, dairy, animal, poultry Processing	A
722330 00	<b>Food Service Mobile</b> <b>Must Provide Board Certification: Department of Health Permit</b>	E
113110.00	<b>Forestry</b> – logging, forestry, timber track operations, timber mgt	C
812990 00	<b>Fortune Teller or Clairvoyant</b> – individual reader license	M
525990 00	<b>Funds, trusts</b> , other financial agencies – agents, agencies, investments, finance companies	C
812210.00	<b>Funeral Parlors &amp; Directors</b> <b>Must Provide Board Certification: Board of Funeral Services</b>	B
442290 00	<b>Furniture</b> – furniture, home furnishings, stores, floor coverings, window	B
337129 00	<b>Furniture mfg</b> – cabinets, office, household, beds, medical, kitchen- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
447110 00	<b>Gasoline Retail</b> – selling gasoline with or without convenience stores	B
446199 00	<b>Health care stores</b> –drug, pharmacy, cosmetic, optical, health food	B
444100 00	<b>Home Centers</b> - super home centers	B
622110 00	<b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special	C
422740 00	<b>Ice Wholesaler</b>	D
312132.04	<b>Importers License</b> - Must submit copy of AI Beverage Control Board License	\$250.00
519190 00	<b>Information services</b> – all types of information services	B
524126 00	<b>Insurance Company</b> – fire, and/or marine premiums 11-51-120/123	4%
524128 00	<b>Insurance Company</b> – health, allied and all other premiums 11-51-120/123	\$10.00 plus 1%
561720 00	<b>Janitorial firm</b> - janitorial cleaning services – individual or firm	B
561730 00	<b>Landscaping</b> - tree removal, irrigation sprinkler	B
561731 00	<b>Lawn Maintenance</b> - tree trimming, lawn main. , pressure washing	B
316993 00	<b>Leather mfg</b> – shoes, luggage, handbag, related products, all- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
312132.03	<b>Liquor Wholesaler</b> - Must submit copy of AI Beverage Control Board License <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$500.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
312141.00	<b>Lounge Retail Liquor (Class I)</b> Must submit copy of Al Beverage Control Board License- <b>must also purchase Misc Retail 453998.00, Beer on/off 312121.00, Wine on/off 312131.00</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$650.00
333990 00	<b>Machinery mfg-</b> office machinery, industrial, engines, farm, HVAC- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
551110 00	<b>Management companies</b> – offices, enterprises, regional, corporate	C
332999 00	<b>Metal fabrication</b> – cutlery, structural, ornamental, machine shops- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
900000.00	<b>MFG – Based on Un-depreciated See schedule D</b>	See schedule D
212299.00	<b>Mining</b> – (except for oil and gas) all related mining activities	\$100.00
213112.00	<b>Mining Support Services</b> – for oil and gas mining activities, oil/gas wells	\$100.00
339999 00	<b>Misc Mfg-</b> specialty mfg not defined in separate categories (pallet mfrs others) Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
453998 00	<b>Miscellaneous retailers</b> – florist, gift, novelty, pet, art, tobacco,	B
423990 00	<b>Monument Dealers</b>	D
512131 00	<b>Motion pictures</b> – theatres, videos, recording, drive-ins, sound studios	B
441310 00	<b>Motor vehicle &amp; parts</b> – auto, motorcycles, boats, parts, accessories	B
441311 00	<b>Motor Vehicles</b> – new and/or used dealerships and lots <b>Must Provide Board Certification: Revenue Department-License Section</b>	\$110.00
327331 00	<b>Nonmetallic mfg</b> – glass, cement, lime, pottery, ceramic, brick, tile- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
454393 00	<b>Non-Store Retailer</b> – Auction <b>Must Provide Board Certification: Auctioneers Board</b>	\$100.00
454391 00	<b>Non-Store Retailer</b> – Local Peddler	\$50.00
454391 01	<b>Non-Store Retailer</b> – Temp, Vendors /Commercial promoted	\$100.00 daily
454392 00	<b>Non-Store Retailer</b> – Temp, Vendors/Concession stands/ Souvenir	\$50.00
454390 00	<b>Non-Store Retailers</b> – direct selling, mail order	B
623110 00	<b>Nursing care</b> – residential care facility, day care, assisted living	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
623312 00	<b>Nursing Home</b> – care for elderly and continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	C
211111.00	<b>Oil and Gas Extraction</b> – natural gas liquid extraction, crude extraction	\$100.00
621320 00	<b>Optometrist</b> – individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	C
314129 00	<b>Other mfg</b> – mill operations not covered in 313, rugs, linen, curtains - Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
621498 00	<b>Outpatient Care Centers</b> – all other types of services	C
445310 00	<b>Package Stores General Merchandise</b> – <b>must also purchase 312141.03 Club Liquor Class II Package Store, Beer off 312122, Wine off 312131.01</b> <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	B
322229 00	<b>Paper mfg</b> – pulp, paper, and converted products, stationary, tubes, cores- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
485320 00	<b>Passenger transportation</b> – taxi cabs, limousine service, buggy, charters – each	J
522298 00	<b>Pawn Shop</b> – whether title pawn or merchandise	\$260.00
812199 01	<b>Personal Services</b> – barber <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	L
812199 00	<b>Personal Services</b> – hair, skin, beautician, diet, nail, tanning	L
324199 00	<b>Petroleum and coal mfg</b> – asphalt, grease, roofing, paving products- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	B
541921 00	<b>Photographer</b> – studios, portrait, commercial, services	C
621111 00	<b>Physician</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama</b>	C
326291 00	<b>Plastic &amp; rubber mfg</b> – tires, pipe, hoses, belts, bottles, sheet, wrap film- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
331528 00	<b>Primary metal mfg</b> – iron, steel, aluminum, wire, copper, foundries- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
323112 00	<b>Printing</b> – screen, quick, digital, books, lithographic, handbills, comm.- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
	schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	
541990 00	<b>Professional Services Not Elsewhere Classified -</b> scientific, technical, perc test	C
511199 00	<b>Publishing industries</b> – newspaper, book, periodical, databases, software	D
531390 00	<b>Real estate</b> – offices, agents, brokers, management, appraisers <b>Must Provide Board Certification: Alabama Real Estate Appraisers Board</b>	C
532230 00	<b>Rental and leasing</b> – movie and video rental	B
532490 00	<b>Rental and leasing-</b> auto, truck, trailer, RV, all tangible property	B
811412 00	<b>Repairs and maintenance</b> – all appliances, home & garden equipment	B
811219 00	<b>Repairs and maintenance</b> – all electronic equipment	B
811118 00	<b>Repairs and maintenance</b> – auto, paint/body, carwash, other vehicular	B
811111 00	<b>Repairs and maintenance</b> – tire repair only	B
722211 00	<b>Restaurant – Deli</b> <b>Must Provide Board Certification: Department of Health Permit</b>	E
722110 00	<b>Restaurant</b> – full service restaurant facility <b>Must Provide Board Certification: Department of Health Permit</b>	E
312141.01	<b>Restaurant Retail Liquor (Class II)</b> Must submit copy of AI Beverage Control Board License – <b>must also purchase Restaurant 722110, Wine on/off 312131.00 and Beer on/off 312121.00</b> <b>Must Provide Board Certification: Department of Health Permit</b>	\$650.00
522121 00	<b>S&amp;L Branch or ATM</b> – not main office of S&L	U
517410 00	<b>Satellite-</b> setup/dealers	\$100.00
522120 00	<b>Savings and Loans</b> – not branch location or ATM	U
523999 00	<b>Securities, commodity</b> – brokerage, portfolio, investment mortgage brokers, other <b>Must Provide Board Certification: Alabama Securities Commission</b>	C
624229 00	<b>Social assistance</b> – shelters, vocational, child care, abuse, emergency	C
711310 00	<b>Special Events</b> – promoter or activity – see schedule for rates	\$110.00
451120 00	<b>Sporting goods &amp; hobbies</b> – toy, fish, gun, books, games	B
541360 00	<b>Surveyor</b> – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	C
517322 00	<b>Telecommunications</b> – cellular and other wireless, paging	B
517330 00	<b>Telecommunications</b> – resellers of service	B
517320 00	<b>Telecommunications</b> – telephone long distance	K
517311 00	<b>Telecommunications-</b> telephone local office	K
517310 00	<b>Telecommunications-</b> telephone local	K
313112 00	<b>Textile mfg</b> – fabric, yarn, carpet, canvas, rope, twine, fabric mills – Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
	equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	
336112 00	<b>Transportation mfg</b> –mfg auto, truck, trailer, motor home, boat, ship- Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
484112 00	<b>Truck &amp; trailer rental</b>	B
484110 00	<b>Truck transportation</b> – local, long-distance, freight, moving, and storage	J
999111 00	<b>Unclassified miscellaneous business services not elsewhere classified (consultants, others.)</b>	B
999222 00	<b>Unclassified miscellaneous personal services not elsewhere classified (repo dealers others)</b>	B
453310 00	<b>Used Merchandise Stores</b> – books, miscellaneous, consignment, Flea mkt.	B
221122.00	<b>Utilities</b> – electric power or light company – state regulated	Franchise Fee
221210.00	<b>Utilities</b> – natural gas company – state regulated	Franchise Fee
221310.00	<b>Utilities</b> – water, sewage, treatment, steam and other	Franchise Fee
541940 00	<b>Veterinarian</b> – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	C
312132.05	<b>Warehouse License (alcohol, beer or wine related)</b> - Must submit copy of AI Beverage Control Board License <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$100.00
493110 00	<b>Warehousing and storage</b> – distribution, household, refrigerated, special	B
562998 00	<b>Waste management</b> – companies, trucks, septic tanks, landfill, services	B
421990 00	<b>Wholesale trade</b> – durable, vehicle, machinery, equipment, furniture	E
422990 00	<b>Wholesale trade</b> – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	A
422720 00	<b>Wholesale trade</b> – wholesale gasoline distributor	\$160.00
312131.01	<b>Wine</b> – off premise – Must submit copy of AI Beverage Control Board License <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$75.00
312131.00	<b>Wine</b> – on/off premise – Must submit copy of AI Beverage Control Board License <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$75.00
312132.02	<b>Wine Wholesaler</b>	\$275.00
321999 00	<b>Wood mfg</b> – sawmills, wood preservation, veneer, trusses, millwork - Add'l Info: If paying based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) pay under code 9000000.00	D
488410 00`	<b>Wrecker Service</b> – wrecker services	\$160.00

## Calculation Information

**SCHEDULE (A): MERCHANTS GENERAL WHOLESALE:** Each person operating a wholesale

Business or selling goods and entitled to the wholesale rate shall pay a wholesale license in lieu of the merchants general rates on his gross annual receipts as follows:

1. On less than \$40,000.00.....	\$60.00
2. \$40,000.00 and less than \$60,000.00.....	\$85.00
3. \$60,000.00 and less than \$80,000.00.....	\$110.00
4. \$80,000.00 and less than \$100,000.00.....	\$135.00
5. \$100,000.00 and less than \$120,000.00.....	\$160.00
6. \$120,000.00 and less than \$140,000.00.....	\$185.00
7. \$140,000.00 and less than \$160,000.00.....	\$210.00
8. \$160,000.00 and less than \$180,000.00.....	\$235.00
9. \$180,000.00 and less than \$200,000.00.....	\$260.00

And also 1/20<sup>th</sup> of one percent (0.0005) on all gross annual receipts above \$200,000.00, not to exceed a maximum of \$1,000.00.

**SCHEDULE (B) MERCHANTS GENERAL:** Each person operating a business or selling goods for which merchants general rates apply shall pay a license based on his gross annual receipts as follows:

1 On less than \$20,000.00.....;;	\$60.00
2 \$20,000.00 and less than \$30,000.00.....	\$85.00
3 \$30,000.00 and less than \$40,000.00.....	\$110.00
4 \$40,000.00 and less than \$50,000.00.....	\$135.00
5 \$50,000.00 and less than \$60,000.00.....	\$160.00
6 \$60,000.00 and less than \$70,000.00.....	\$185.00
7 \$70,000.00 and less than \$80,000.00.....	\$210.00
8 \$80,000.00 and less than \$90,000.00.....	\$235.00
9 \$90,000.00 and less than \$100,000.00.....	\$260.00

And also 1/10<sup>th</sup> of one percent on all gross annual receipts above \$100,000.00

**SCHEDULE (C) PROFESSIONAL RATES:** Each person operating a business or selling goods for which the professional rates apply shall pay a license based on gross annual receipts (gross annual receipts shall include only salaries, retainers, fee and other payments for services rendered or property sold) as follows:

1. On less than \$5,000.00.....	\$60.00
2. \$5000.00 and less than \$10,000.00.....	\$85.00
3. \$10,000.00 and less than \$20,000.00.....	\$110.00
4. \$20,000.00 and less than \$30,000.00.....	\$135.00
5. \$30,000.00 and less than \$50,000.00.....	\$160.00
6. \$50,000.00 .....	\$210.00

and also 1/10<sup>th</sup> of one percent or fraction thereof of the gross annual receipts in excess of the sum of \$50,000.00.

**SCHEDULE (D) MANUFACTURERS RATE:** Each person engaged in a business for which the manufacturers rates apply, shall pay the following license, based on his gross annual receipts as follows:

1. On less than \$40,000.00.....\$60.00
2. \$40,000.00 and less than \$80,000.00.....\$110.00
3. \$80,000.00 and less than \$100,000.00.....\$135.00
4. \$100,000.00 and less than \$120,000.00.....\$160.00
5. \$120,000.00 and less than \$140,000.00.....\$185.00
6. \$140,000.00 and less than \$160,000.00.....\$210.00
7. \$160,000.00 and less than \$180,000.00.....\$235.00
8. \$180,000.00 and less than \$200,000.00.....\$250.00

Where gross annual receipts are \$200,000.00 or over, shall pay in lieu of the above license schedule, a license based on the total undepreciated cost of buildings, machinery, and equipment (excluding licensed rolling stock) in accordance with the following schedule. Where the total undepreciated cost of buildings, machinery and equipment (excluding license rolling stock ) is:

1. Less than \$500,000.00.....\$310.00
2. \$500,000.00 but less than \$1,000,000.00.....\$410.00
3. 1,000,000.00 but less than \$3,000,000.00.....\$510.00
4. \$3,000,000.00 but less than 6,500,000.00.....\$760.00
5. \$6,500,000.00 but less than 10,000,000.00.....\$1,010.00
6. 10,000,000.00 and over.....\$1,510.00

**SCHEDULE (E) GROCERIES RATE:** Each person operating a business or selling goods for which the groceries rates apply shall pay a license based on his gross annual receipts as follows:

1. On less than \$10,000.00.....\$45.00
2. \$10,000.00 and less than \$20,000.00.....\$60.00
3. \$20,000.00 and less than \$30,000.00.....\$85.00
4. \$30,000.00 and less than \$40,000.00.....\$110.00
5. \$40,000.00 and less than \$50,000.00.....\$135.00

And also 1/10<sup>th</sup> of one percent of all gross annual receipts above \$50,000.00

**SCHEDULE (F) CONTRACTORS:** Contractors, subcontractors, or builders. Any person accepting orders on contracts, whether at a fixed price or on a cost-plus basis for doing any work on or in any building or structure requiring the use of paint, stone, iron, metallic, piping, tin, lead, steel, or any other building material, or shall accept contracts to do any paving or curbing or sidewalks or streets, on public or private property, using asphalt, brick, stone, cement, wood, or other composition or who shall accept an order for or contract to excavate earth, rock, or other material or shall accept a contract to construct highways, bridges, dams, or railroads, the amount of which contracts exceed \$100.00 shall pay an annual license of:

\$85.00

In addition thereto on each contract of \$500.00 or more shall pay an additional license in such amount as will equal (one-fifth of one percent) of the amount of each contract, the additional license to be paid before work is begun 0.002 on any contract.

All persons applying for general contractor or subcontractor license must meet all the requirements of the contractor's examination and bond and liability insurance requirements as provided.

General contractor: Liability and property damage, \$25/50/10,000.00

Subcontractor: Performance bond, \$1,000.00

**SCHEDULE (G) KINDERGARTEN, DAY CARE, NURSERY SCHOOL:** All new applicants must be approved. Each person operating a kindergarten/day care/ nursery school:

- 1. With an enrollment of five to 15 pupils.....\$25.00
- 2. With an enrollment of more than 15 pupils.....\$35.00

**SCHEDULE H RESERVED**

**SCHEDULE (I) INSURANCE.** Each person engaged in the insurance business, except fire and marine, and fraternal benefit organizations, shall pay as a license tax \$15.00 and also \$1.00 on each \$100.00 or major fraction thereof, of the gross premiums less the return premiums, received during the preceding year, on policies issued during such year to citizens of this town, and if the person has not heretofore engaged in such business in the town, the sum of \$15.00 shall be paid at the time of taking out the license and at the end of the year settlement shall be made with the town upon the same percentage basis as herein provided immediately preceding. Each person engaged in the business of fire or marine insurance shall pay four percent of the gross premiums, less the return premiums on policies issued during the preceding year on property located in the town. Each person engaged in the business of fire or marine insurance business for the first time in the town shall pay \$15.00 at the time of taking out the license and at the year the person and the town shall adjust the license upon the basis of four percent of the gross premiums collected on policies issued during the preceding year in the town. It is hereby provided that on December 31 of each year, or within 30 days thereafter, each insurance company or person engaged in such business shall furnish the clerk a statement in writing duly authorized and certified by someone authorized to make the same, showing the full and true gross amount of such premiums, less return premiums, received during the year, and shall accompany the statement with the amount of the license due according to the schedule. A failure to furnish the statement shall constitute just cause to decline issuance of a license to the person.

**SCHEDULE (J) TAXI CABS AND LIMOUSINES, TRUCK TRANSPORTATION:** Each person operating automobiles or motor vehicles commonly known as taxicabs, or operating a limousine service, or trucks for moving and storage, shall pay the following license for each vehicle:

- 1. For the first vehicle operated.....\$60.00
- 2. For the second vehicle operated.....\$40.00
- 3. For each additional vehicle operated when the number exceeds two.....\$25.00

Notes: No person shall operate in the town or within the police jurisdiction an automobile or truck for hire unless each vehicle is protected by public liability insurance policy issued by a solvent incorporated insurance company authorized to write vehicle liability insurance in the state, subject to the following limits: for each person, the total liability on account of one person, \$10,000.00; and subject to that limit for each person, the total liability on account of one accident shall be limited to \$20,000.00. It is not required that such coverage shall apply to the insured’s employee engaged in operating or being carried in any of the insured’s vehicles by other employee(s) of the insured, who are injured while engaged at the time of such injury in performing any duties for the insured in connection with the trade, business, or occupation of the insured.

**SCHEDULE (K) TELECOMMUNICATIONS:**

- 1. Telegraph company.....\$37.50
- 2. Telephone company operating in the town.....State Law 11-51-128
- 3. Telephone, long distance company.....\$15.00
- 4. Television broadcasting stations.....\$160.00

And also 1/10<sup>th</sup> of one percent of all gross annual receipts in excess  
Of the sum of \$50,000.00.\*\*\*\*See franchise agreements.

- 5. Television cable company.....Franchise Fee





**SCHEDULE (L) PERSONAL SERVICES – HAIR, SKIN, BARBER, BEAUTICIAN, NAIL, TANNING:**

- 1. Barbershop:
  - One chair.....\$45.00
  - Each additional chair.....\$12.50
  
- 2. Beauty Shop:
  - (a) First operator.....\$45.00
  - (b) Each additional operator.....\$12.50
  
- 3. Slenderizing or reducing machines and/or tanning beds.....\$45.00

**SCHEDULE (M) FORTUNE TELLERS:** Annual license rate if \$1,000.00 and rate is reduced by \$25.00 each year until such time as the annual rate reaches \$500.00 and that becomes the minimum rate thereafter.

**SCHEDULE (N) VENDING MACHINES AND MUSIC BOXES:**

- 1. **VENDING MACHINES.** Each person who, for a consideration authorizes or permits the placement or operation within an establishment or placement or operation of any mechanical device or machine for vending or dispensing matches, gum, candy, postage stamps, or merchandise or articles of any kind, or for looking at pictures, or on which a person may be weighed upon the deposit of coins, shall pay in addition to all other licenses fixed and prescribed in this section and required to be paid by such persons:
  - a. For each such mechanical device or machine operated by coins.....\$6.50
  - b. Each vending machine, vending only peanuts, sandwiches, and Other food items.....\$10.00
  - c. Each mechanical device or machine operated by dollar bills.....\$15.00

**MUSIC BOXES.** Each person having a music machine of any type, each machine.....\$15.00

**NOTE: No license shall be issued for music boxes in a residential section.**

**SCHEDULE O. RESERVED.**

**SCHEDULE P. AMUSEMENT DEVICES (SEE SCHEDULE N).**

**SCHEDULE O. RESERVED.**

**SCHEDULE R. RESERVED.**

**SCHEDULE S. RESERVED.**

**SCHEDULE T. RESERVED.**

## **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).