







## Police Jurisdiction (PJ), Definition and Rate of

Not applicable in Pinckard.

## Penalty and Interest, Rate of

Failure to purchase a business 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 to do so.

## 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 [www.bizlicenseonline.com](http://www.bizlicenseonline.com).

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
111.00	Farming and Crop Production agriculture, crop production, nursery, fruit, growers	\$25.00
112.00	Animal Production dairy, cattle, ranching, sheep, chickens, poultry	\$25.00
113.00	Forestry logging, forestry, timber track operations, timber mgt.	\$25.00
114.00	Fishing & hunting -- hunting and trapping, finfish, shellfish, supplies.	\$25.00
115.00	Agriculture support – cotton gins, farm management, post – harvest activities	\$25.00
211.00	Oil and gas extraction – natural gas liquid extraction, crude extraction	\$100.00
212.00	Mining – (except for oil and gas) all related mining activities	\$100.00
213.00	Mining support services – for oil and gas mining activities, oil/gas wells	\$100.00
221.00	Utilities – electric power or light company	G
221.01	Utilities – natural gas company	G
221.02	Utilities – water, sewage treatment, steam, and other	G
236.00	Contractors – <u>general contractors</u> , commercial building, residential, subdivisions <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$25.00
237.00	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$25.00
237.01	Contractors – <u>specialty trade</u> – building equipment and mechanical install	\$15.00
238.00	Contractors – <u>specialty trade</u> – plumbing <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	\$15.00
238.01	Contractors – <u>specialty trade</u> – painting and wall covering	\$15.00
238.02	Contractors – <u>specialty trade</u> – electrical contractors <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	\$15.00
238.03	Contractors – <u>specialty trade</u> – masonry and stone contractors	\$15.00
238.04	Contractors – <u>specialty trade</u> – drywall, acoustical and insulation	\$15.00
238.05	Contractors – <u>specialty trade</u> – tile, marble, terrazzo and mosaic	\$15.00
238.06	Contractors – <u>specialty trade</u> – carpentry contractors	\$15.00
238.07	Contractors – <u>specialty trade</u> – floor coverings/all types	\$15.00
238.08	Contractors – <u>specialty trade</u> –siding and sheet metal	\$15.00
238.51	Contractors – <u>specialty trade</u> – roofing <b>Must Provide Board Certification: Home Builders Licensure Board</b>	\$15.00
238.09	Contractors – <u>specialty trade</u> – concrete contractors	\$15.00
238.10	Contractors – <u>specialty trade</u> – water well drilling and irrigation	\$15.00
238.11	Contractors – <u>specialty trade</u> – structural steel erection	\$15.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238.12	Contractors – <u>specialty trade</u> – glass and glazing contractors	\$15.00
238.13	Contractors – <u>specialty trade</u> – excavation and site development	\$15.00
238.14	Contractors – <u>specialty trade</u> – wrecking and demolition	\$15.00
238.15	Contractors – <u>specialty trades contractors</u> – non – general and non – heavy	\$15.00
238.50	Contractors – <u>specialty trade</u> –heating and air conditioning <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	\$15.00
312.00	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	\$100.00
312.01	Beer – off premise <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312.02	Beer – on/off premise <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312.03	Wine – on/off premise <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
312.04	Beer & Wine Wholesale Distributor	\$375.00
312.05	Alcohol - Wholesale – Liquor (State Regulated) <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	H
313.00	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$100.00
314.00	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	\$100.00
315.00	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear accessories	\$100.00
316.00	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	\$100.00
321.00	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	\$100.00
322.00	Paper manufacturing – pulp, paper, and converted products, stationery, tubes, cores	\$100.00
323.00	Printing – screen, quick, digital, books, lithographic, handbills, commercial	\$25.00
324.00	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	\$100.00
325.00	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, resin	\$100.00
326.00	Plastic and rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	\$100.00
327.00	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	\$100.00
331.00	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	\$100.00
332.00	Metal fabrication – cutlery, structural, ornamental, machine shops	\$100.00
333.00	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	\$100.00
334.00	Computer and electronic manufacturing – audio, video, circuit boards, peripherals	\$100.00
335.00	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	\$100.00
336.00	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	\$100.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
337.00	Furniture manufacturing – cabinets, office, household, beds, kitchen	\$100.00
339.00	Miscellaneous manufacturing – medical, dental, jewelry sporting goods, toys, signs, all other	\$100.00
421.00	Wholesale trade – <u>durable</u> – vehicle, machinery, equipment, furniture	\$15.00
422.00	Wholesale trade – <u>non – durable</u> – wholesale gasoline distributor	\$35.00
422.01	Wholesale trade – <u>non – durable</u> – paper, apparel, grocery, beverages, dairy	\$15.00
312.07	Alcohol - Beer Wholesaler (State Regulated) <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$275.00
312.06	Alcohol - Wine Wholesaler (State Regulated) <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$275.00
441.00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	\$20.00
441.01	Motor vehicles – new and/or used automobiles, motorcycles, boats – dealerships and lots <b>Must Provide Board Certification: Revenue Department – Regulatory License</b>	\$100.00
442.00	Furniture – furniture, home furnishings, stores, floor coverings, window	\$25.00
443.00	Electronic and appliance store – household, radio, television, computers	\$25.00
444.00	Building materials and gardening equipment dealers – hardware, paint home center, wallpaper, nursery	\$25.00
445.00	Food and beverage stores – grocery, convenience store, markets	\$35.00
445.01	Package Stores – selling beer, wine, and liquor plus general merchandise <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$50.00
446.00	Health and personal care stores –cosmetic, optical, health food	\$50.00
446.01	Health and personal care stores – drug, pharmacy <b>Must Provide Board Certification: Pharmacy Board</b>	\$50.00
447.00	Gasoline Retail – selling gasoline with or without convenience stores	\$25.00
448.00	Clothing and accessories – men, women, children, infant, shoe, jewelry	\$15.00
451.00	Sporting goods and hobbies – toy, fish, gun, books, games	\$15.00
452.00	General merchandise stores – department, warehouse clubs, superstores	\$25.00
453.00	Used Merchandise Stores – books, miscellaneous, consignment,	\$25.00
453.10	Flea Market	\$25.00 plus \$15.00 for each add'l stand
453.01	Miscellaneous Retailer – florist, gift, novelty, pet, art, tobacco	\$15.00
454.01	Non – Store Retailer – peddlers license / local peddler	\$15.00
481.00	Air transportation – airline tickets, shipping, freight, charter service	\$25.00
482.00	Rail transportation – transportation, ticket offices (state regulated)	11 – 51 – 124
483.00	Water transportation – coastal, freight forwarders, inland, passenger	\$25.00



Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
484.00	Truck transportation – local, long – distance, freight, moving, and storage	\$25.00
484.01	Truck transportation – terminal (state regulated)	37 – 3 – 33
485.00	Passenger transportation – charter and other vehicle transit services	\$15.00
485.01	Passenger transportation – bus terminals (state regulated)	37 – 3 – 33
485.03	Passenger transportation – number of buses, taxis, cabs, limousines, or buggies – <b>Must provide number of vehicles.</b>	\$15.00
485.02	Passenger transportation – buses, taxis, cabs, limousines, or buggies	\$15.00
487.00	Sightseeing transportation – scenic and sightseeing, land, air, water special transportation	\$15.00
492.00	Couriers – couriers and local messengers, services, local delivery services	\$15.00
493.00	Warehousing and storage – distribution, household, refrigerated, special	\$20.00
511.00	Publishing industries except internet – newspaper, book, periodical databases, software	\$25.00
512.00	Motion pictures – theaters, videos, recording, drive-ins, sound studios	\$25.00
515.00	Broadcasting – radio and television stations	\$25.00
517.00	Telecommunications – telephone local	11 – 51 – 128
517.01	Telecommunications – telephone long distance	11 – 51 – 128
517.02	Telecommunications – cellular and other wireless, paging	\$25.00
517.03	Telecommunications – resellers of service	\$25.00
519.00	Information services and data processing – providing, storing, processing access to information	\$25.00
522.00	Bank Main Office – not branch location or ATM	\$25.00
522.01	Bank Branch or ATM – not main office of bank	\$25.00
522.02	Savings and Loans – not branch location or ATM	\$25.00
522.03	Savings and Loans Branch or ATM – not main office of Savings and Loans	\$25.00
522.04	Pawn Shop – whether title pawn or merchandise	\$25.00
522.05	Credit services – companies and activities related to credit and mediation	\$25.00
523.00	Securities, commodity – brokerage, portfolio, investment, other financial services	\$25.00
524.00	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11 – 51 – 123
524.01	Insurance Company and/or its agents – health, allied and all other premiums	11 – 51 – 120
524.02	Agent Office – administration of third parties, pension funds, annuities, etc.	\$25.00
525.00	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 Corporation	\$25.00

<b>Internal No.</b>	<b>Classification/Business Description including Certification information</b>	<b>For Calculation Information See Schedule</b>
531.00	Real estate – offices, agents, brokers, management, appraisers	\$25.00
532.00	Rental and leasing – auto, truck, trailer, RV, all tangible property	\$25.00
532.01	Rental and leasing – movie and video rental	\$25.00
541.00	Attorney/Lawyers – individual and/or firm professional license <b>Must Provide Board Certification: Alabama State Bar</b>	\$25.00
541.01	Accountant/CPAs – individual and/or firm professional license <b>Must Provide Board Certification: Public Accountancy Board</b>	\$25.00
541.02	Architect – individual and/or firm professional license <b>Must Provide Board Certification: Architects Registration Board</b>	\$25.00
541.03	Physician – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	\$25.00
541.04	Dentist – individual and/or firm professional license <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	\$25.00
541.05	Chiropractor – individual and/or firm professional license <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	\$25.00
541.06	Optometrist – individual and/or firm professional license <b>Must Provide Board Certification: Optometry Board</b>	\$25.00
541.07	Engineer – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	\$25.00
541.08	Surveyor – individual and/or firm professional license <b>Must Provide Board Certification: Engineers &amp; Land Surveyors Professional Licensure Board</b>	\$15.00
541.09	Computer Programmer – individual and/or professional firm license	\$15.00
541.10	Photographer – studios, portrait, commercial, services	\$25.00
541.11	Veterinarian – individual and/or firm professional license <b>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</b>	\$25.00
541.12	Professional Services Not Elsewhere Classified – scientific, technical	\$25.00
551.00	Management companies – offices, enterprises, regional, corporate	\$25.00
561.00	Exterminating services – exterminating company and its services <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	\$25.00
561.01	Janitorial firm – janitorial cleaning services – individual or firm	\$15.00
561.02	Landscaping Services – tree service	\$15.00
561.03	Administrative services – answering, employment, office, secretary, travel	\$15.00
562.00	Waste management – companies, trucks, septic tanks, landfill, services	\$50.00
611.00	Educational services – technical, computer, sports, services, business	\$25.00
621.00	HMO – medical centers and services <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	\$100.00
621.01	Outpatient Care Centers – all other types of services <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	\$100.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
621.02	Ambulance – ambulance company and/or services <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	\$25.00
622.00	Hospitals – surgical, substance abuse, psychiatric, general care, special <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	\$100.00
623.00	Nursing care – residential care facility, day care, assisted living	\$100.00
623.01	Nursing Home – care for elderly and continuing care facilities <b>Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators</b>	\$100.00
624.00	Social assistance – shelters, vocational, abuse, emergency	\$25.00
624.01	Social assistance – child care <b>Must Provide Board Certification: Department of Human Resources</b>	\$25.00
711.00	Arts and sports – dance, musical, teams, tracks, promoters, agents	\$25.00
711.01	Special Events – promoter or activity – see schedule for rates	\$25.00
712.00	Museums – museums and historical sites, zoos, botanical gardens, parks	\$100.00
713.00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers, billiards	\$25.00
721.00	Accommodations – hotels, motels and similar facilities	\$100.00
721.01	Accommodations – bed and breakfast inns and services	\$25.00
721.02	Accommodations – trailer parks, RV parks, travel parks	\$15.00
721.03	Accommodations – rooming houses, boarding houses	\$15.00
722.00	Restaurant – full service restaurant facility <b>Must Provide Board Certification: Department of Health Permit</b>	\$15.00
722.01	Restaurant – limited facility or service <b>Must Provide Board Certification: Department of Health Permit</b>	\$15.00
722.02	Caterers – and/or mobile food services <b>Must Provide Board Certification: Department of Health Permit</b>	\$15.00
722.03	Drinking Establishment – club, lounge, bar or other <b>Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)</b>	\$100.00
811.00	Repairs and maintenance – auto, paint/body, carwash, other vehicular services	\$20.00
811.01	Repairs and maintenance – all electronic equipment	\$15.00
811.02	Repairs and maintenance – all appliances, home and garden equipment	\$15.00
812.00	Personal Services – skin, diet, tanning	\$25.00
812.01	Fortune Teller or Clairvoyant – individual reader license	\$100.00
812.02	Personal Services – hair, barber, beautician, nail <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	\$25.00
812.03	Personal Services — funerals <b>Must Provide Board Certification: Board of Funeral Services</b>	\$25.00
910.00	Category for number of each vending machine <b>Must provide number of devices.</b>	\$5.00 per machine

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
910.01	Category for number of pool tables (vending) <b>Must provide number of devices.</b>	\$10.00 per table
910.10	Category for number of amusement devices and/or games each <b>Must provide number of devices.</b>	\$10.00 per machine
920.00	Category for number of – <u>employees</u> as a basis for calculating license. <b>Must provide number of employees.</b>	R
930.00	Category for number of – <u>square feet</u> used for calculating license amount. <b>Must provide square footage.</b>	S
999.00	Unclassified miscellaneous <u>business</u> services not elsewhere classified	\$15.00
999.01	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	\$15.00
999.99	Delivery Business located inside city limits	\$15.00
999.98	Delivery Business located outside city limits	\$15.00

## Calculation Information

### SCHEDULE "A"

200,000	299,999	618 + 2.35 per M in excess of	200,000
300,000	399,999	853 + 2.21 per M in excess of	300,000
400,000	499,999	1,074 + 2.16 per M in excess of	400,000
500,000	599,999	1,290 + 2.11 per M in excess of	500,000
600,000	699,999	1,501 + 2.05 per M in excess of	600,000
700,000	799,999	1,706 + 2.00 per M in excess of	700,000
800,000	899,999	1,906 + 1.95 per M in excess of	800,000
900,000	999,999	2,101 + 1.89 per M in excess of	900,000
1,000,000	1,099,999	2,290 + 1.84 per M in excess of	1,000,000
1,100,000	1,199,999	2,274 + 1.79 per M in excess of	1,100,000
1,200,000	1,299,999	2,653 + 1.73 per M in excess of	1,200,000
1,300,000	1,399,999	2,826 + 1.68 per M in excess of	1,300,000
1,400,000	1,499,999	2,994 + 1.63 per M in excess of	1,400,000
1,500,000	1,999,999	3,157 + 1.60 per M in excess of	1,500,000
2,000,000	2,499,999	3,957 + 1.57 per M in excess of	2,000,000
2,500,000	2,999,999	4,742 + 1.55 per M in excess of	2,500,000
3,000,000	3,499,999	5,517 + 1.49 per M in excess of	3,000,000
3,500,000	3,999,999	6,262 + 1.44 per M in excess of	3,500,000
4,000,000	4,999,999	6,982 + 1.39 per M in excess of	4,000,000
5,000,000	5,999,999	8,372 + 1.33 per M in excess of	5,000,000
6,000,000	7,999,999	9,702 + 1.28 per M in excess of	6,000,000
8,000,000	10,999,999	12,262 + 1.23 per M in excess of	8,000,000
11,000,000	13,999,999	15,952 + 1.17 per M in excess of	11,000,000
14,000,000	57,999,999	19,462 + 1.12 per M in excess of	14,000,000
58,000,000	91,999,999	68,742 + 1.01 per M in excess of	58,000,000
92,000,000	Over 92MM	102,080 + .80 per M in excess of	92,000,000

## Schedule "B"

200,000	299,999	541 + 2.05 per M in excess of	200,000
300,000	399,999	746 + 1.94 per M in excess of	300,000
400,000	499,999	940 + 1.89 per M in excess of	400,000
500,000	599,999	1,129 + 1.84 per M in excess of	500,000
600,000	699,999	1,313 + 1.80 per M in excess of	600,000
700,000	799,999	1,492 + 1.75 per M in excess of	700,000
800,000	899,999	1,668 + 1.70 per M in excess of	800,000
900,000	999,999	1,838 + 1.66 per M in excess of	900,000
1,000,000	1,099,999	2,004 + 1.61 per M in excess of	1,000,000
1,100,000	1,199,999	2,165 + 1.56 per M in excess of	1,100,000
1,200,000	1,299,999	2,321 + 1.52 per M in excess of	1,200,000
1,300,000	1,399,999	2,473 + 1.47 per M in excess of	1,300,000
1,400,000	1,499,999	2,620 + 1.42 per M in excess of	1,400,000
1,500,000	1,999,999	2,762 + 1.40 per M in excess of	1,500,000
2,000,000	2,499,999	3,462 + 1.38 per M in excess of	2,000,000
2,500,000	2,999,999	4,152 + 1.35 per M in excess of	2,500,000
3,000,000	3,499,999	4,827 + 1.31 per M in excess of	3,000,000
3,500,000	3,999,999	5,482 + 1.26 per M in excess of	3,500,000
4,000,000	4,999,999	6,112 + 1.21 per M in excess of	4,000,000
5,000,000	5,999,999	7,322 + 1.17 per M in excess of	5,000,000
6,000,000	7,999,999	8,492 + 1.12 per M in excess of	6,000,000
8,000,000	10,999,999	10,732 + 1.07 per M in excess of	8,000,000
11,000,000	13,999,999	13,942 + 1.03 per M in excess of	11,000,000
14,000,000	57,999,999	17,032 + .98 per M in excess of	14,000,000
58,000,000	91,999,999	60,152 + .89 per M in excess of	58,000,000
92,000,000	Over 92MM	90,412 + .70 per M in excess of	92,000,000

## SCHEDULE "C"

200,000	299,999	464	+1.76 per M in excess of	200,000
300,000	399,999	640	+1.66 per M in excess of	300,000
400,000	499,999	806	+1.62 per M in excess of	400,000
500,000	599,999	968	+1.58 per M in excess of	500,000
600,000	699,999	1,126	+1.54 per M in excess of	600,000
700,000	799,999	1,280	+1.50 per M in excess of	700,000
800,000	899,999	1,430	+1.46 per M in excess of	800,000
900,000	999,999	1,576	+1.42 per M in excess of	900,000
1,000,000	1,099,999	1,718	+1.38 per M in excess of	1,000,000
1,100,000	1,199,999	1,856	+1.34 per M in excess of	1,100,000
1,200,000	1,299,999	1,990	+1.30 per M in excess of	1,200,000
1,300,000	1,399,999	2,120	+1.26 per M in excess of	1,300,000
1,400,000	1,499,999	2,246	+1.22 per M in excess of	1,400,000
1,500,000	1,999,999	2,368	+1.20 per M in excess of	1,500,000
2,000,000	2,499,999	2,968	+1.18 per M in excess of	2,000,000
2,500,000	2,999,999	3,358	+1.16 per M in excess of	2,500,000
3,000,000	3,499,999	4,138	+1.12 per M in excess of	3,000,000
3,500,000	3,999,999	4,698	+1.08 per M in excess of	3,500,000
4,000,000	4,999,999	5,238	+1.04 per M in excess of	4,000,000
5,000,000	5,999,999	6,278	+1.00 per M in excess of	5,000,000
6,000,000	7,999,999	7,278	+ .96 per M in excess of	6,000,000
8,000,000	10,999,999	9,198	+ .92 per M in excess of	8,000,000
11,000,000	13,999,999	11,958	+ .88 per M in excess of	11,000,000
14,000,000	57,999,999	14,598	+ .84 per M in excess of	14,000,000
58,000,000	91,999,999	51,398	+ .76 per M in excess of	58,000,000
92,000,000	Over 92MM	77,398	+ .60 per M in excess of	92,000,000

## SCHEDULE "D"

200,000	299,999	383	+1.47 per M in excess of	200,000
300,000	399,999	530	+1.38 per M in excess of	300,000
400,000	499,999	668	+1.35 per M in excess of	400,000
500,000	599,999	803	+1.32 per M in excess of	500,000
600,000	699,999	935	+1.28 per M in excess of	600,000
700,000	799,999	1,063	+1.25 per M in excess of	700,000
800,000	899,999	1,188	+1.22 per M in excess of	800,000
900,000	999,999	1,310	+1.18 per M in excess of	900,000
1,000,000	1,099,999	1,428	+1.15 per M in excess of	1,000,000
1,100,000	1,199,999	1,543	+1.12 per M in excess of	1,100,000
1,200,000	1,299,999	1,655	+1.08 per M in excess of	1,200,000
1,300,000	1,399,999	1,763	+1.05 per M in excess of	1,300,000
1,400,000	1,499,999	1,868	+1.02 per M in excess of	1,400,000
1,500,000	1,999,999	1,970	+1.00 per M in excess of	1,500,000
2,000,000	2,499,999	2,470	+ .98 per M in excess of	2,000,000
2,500,000	2,999,999	2,960	+ .97 per M in excess of	2,500,000
3,000,000	3,499,999	3,445	+ .93 per M in excess of	3,000,000
3,500,000	3,999,999	3,910	+ .90 per M in excess of	3,500,000
4,000,000	4,999,999	4,360	+ .87 per M in excess of	4,000,000
5,000,000	5,999,999	5,230	+ .83 per M in excess of	5,000,000
6,000,000	7,999,999	6,060	+ .80 per M in excess of	6,000,000
8,000,000	10,999,999	7,660	+ .77 per M in excess of	8,000,000
11,000,000	13,999,999	9,970	+ .73 per M in excess of	11,000,000
14,000,000	57,999,999	12,160	+ .70 per M in excess of	14,000,000
58,000,000	91,999,999	42,960	+ .63 per M in excess of	58,000,000
92,000,000	Over 92MM	64,380	+ .50 per M in excess of	92,000,000



## SCHEDULE "E"

200,000	299,999	303	+1.17	per M in excess of	200,000
300,000	399,999	420	+1.11	per M in excess of	300,000
400,000	499,999	531	+1.08	per M in excess of	400,000
500,000	599,999	639	+1.05	per M in excess of	500,000
600,000	699,999	744	+1.03	per M in excess of	600,000
700,000	799,999	847	+1.00	per M in excess of	700,000
800,000	899,999	947	+ .97	per M in excess of	800,000
900,000	999,999	1,044	+ .95	per M in excess of	900,000
1,000,000	1,099,999	1,139	+ .92	per M in excess of	1,000,000
1,100,000	1,199,999	1,231	+ .89	per M in excess of	1,100,000
1,200,000	1,299,999	1,320	+ .87	per M in excess of	1,200,000
1,300,000	1,399,999	1,407	+ .84	per M in excess of	1,300,000
1,400,000	1,499,999	1,491	+ .81	per M in excess of	1,400,000
1,500,000	1,999,999	1,572	+ .80	per M in excess of	1,500,000
2,000,000	2,499,999	1,972	+ .79	per M in excess of	2,000,000
2,500,000	2,999,999	2,367	+ .77	per M in excess of	2,500,000
3,000,000	3,499,999	2,752	+ .75	per M in excess of	3,000,000
3,500,000	3,999,999	3,127	+ .72	per M in excess of	3,500,000
4,000,000	4,999,999	3,487	+ .69	per M in excess of	4,000,000
5,000,000	5,999,999	4,177	+ .67	per M in excess of	5,000,000
6,000,000	7,999,999	4,847	+ .64	per M in excess of	6,000,000
8,000,000	10,999,999	6,127	+ .61	per M in excess of	8,000,000
11,000,000	13,999,999	7,957	+ .59	per M in excess of	11,000,000
14,000,000	57,999,999	9,727	+ .56	per M in excess of	14,000,000
58,000,000	91,999,999	34,367	+ .51	per M in excess of	58,000,000
92,000,000	Over 92MM	51,707	+ .40	per M in excess of	92,000,000

## SCHEDULE "F"

200,000	299,999	232 + .88 per M in excess of	200,000
300,000	399,999	320 + .83 per M in excess of	300,000
400,000	499,999	403 + .81 per M in excess of	400,000
500,000	599,999	484 + .79 per M in excess of	500,000
600,000	699,999	563 + .77 per M in excess of	600,000
700,000	799,999	640 + .75 per M in excess of	700,000
800,000	899,999	715 + .73 per M in excess of	800,000
900,000	999,999	788 + .71 per M in excess of	900,000
1,000,000	1,099,999	859 + .69 per M in excess of	1,000,000
1,100,000	1,199,999	938 + .67 per M in excess of	1,100,000
1,200,000	1,299,999	995 + .65 per M in excess of	1,200,000
1,300,000	1,399,999	1,060 + .63 per M in excess of	1,300,000
1,400,000	1,499,999	1,123 + .61 per M in excess of	1,400,000
1,500,000	1,999,999	1,184 + .60 per M in excess of	1,500,000
2,000,000	2,499,999	1,484 + .59 per M in excess of	2,000,000
2,500,000	2,999,999	1,779 + .58 per M in excess of	2,500,000
3,000,000	3,499,999	2,069 + .56 per M in excess of	3,000,000
3,500,000	3,999,999	2,349 + .54 per M in excess of	3,500,000
4,000,000	4,999,999	2,619 + .52 per M in excess of	4,000,000
5,000,000	5,999,999	3,139 + .50 per M in excess of	5,000,000
6,000,000	7,999,999	3,639 + .48 per M in excess of	6,000,000
8,000,000	10,999,999	4,599 + .46 per M in excess of	8,000,000
11,000,000	13,999,999	5,979 + .44 per M in excess of	11,000,000
14,000,000	57,999,999	7,299 + .42 per M in excess of	14,000,000
58,000,000	91,999,999	25,779 + .38 per M in excess of	58,000,000
92,000,000	Over 92MM	38,699 + .30 per M in excess of	92,000,000

## **Schedule "G" - Utilities**

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

## **Schedule "I" - 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 "J" - Taxi Cabs & Limousines**

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	\$ 50.00 per vehicle
All taxi cabs or limousines over 1	\$ 25.00 per vehicle

## **Schedule "K" - Telephones & Telecommunications**

[Each city or town must apply Code of Alabama 11-51-128 for local and long distance services.]  
Wireless telecommunication fees are \$100.00 per year.

## **Schedule "L" - Special Events Licenses**

Daily license rate is \$25.00 for special events and all those activities that fall under the category of special events, functions or activities

## **Schedule "M" - Fortune Tellers**

Annual license rate is \$ 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**

In addition to the license thereto, there shall be a fee for each machine according to the following table:

1 to 5 machines vending any type merchandise or product	\$ 20.00 per machine
5 to 10 machines vending any type merchandise or product	\$ 10.00 per machine
all over 10 machines vending any type merchandise or product	\$ 5.00 per machine

## **Schedule "O" - Billiard and/or Pool Tables**

In addition to the license thereto, there shall be a decal affixed to each machine and the cost shall be according to the following table:

For 1 to 2 billiard or pool tables	\$ 50.00 per table
All billiard or pool tables over 2	\$ 25.00 per table

## **Schedule "P" - Amusement Devices**

In addition to the license thereto, there shall be a fee for each machine according to the following table:

For the first 10 machines	\$ 25.00 per machine
All machines over 10	\$ 10.00 per machine

## **Schedule "Q" - Buses, Trucks & Other Equipment**

In addition to the license thereto, there shall be a fee for each piece of equipment related to amusement devices be according to the following table:

From 1 to 2 buses, trucks or other equipment	\$ 50.00 per vehicle
From 2 to 5 buses, trucks or other equipment	\$ 25.00 per vehicle
Over 5 buses, trucks or other equipment	\$ 10.00 per vehicle

## **Schedule "R" - Number of Employees**

R-1	Where personnel are from 1 to 2 people.....	100.00
R-2	Where personnel are from 3 to 5 people.....	250.00
R-3	Where personnel are from 6 to 10 people.....	400.00
R-4	Where personnel are from 11 to 20 people.....	550.00
R-5	Where personnel are from 21 to 50 people.....	700.00
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

## **Schedule "S" - Square Feet**

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$ .01 per square foot over 100,000			

## **Schedule "U" - 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 Mail Office Facility	\$ 125.00

## **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).

## Sec. 1-79. City alcohol license fees and requirements.

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

(1) Beer wholesale license. Each person licensed as a beer wholesaler under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state beer license by the state. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of beer by Code of Ala. 1975, Title 28, Ch. 3, Art. 5B (Code of Ala. 1975, § 28-3-190 et seq.). Wholesale beer dealers and distributors will not sell to any retail outlet within the Town of Pinckard that does not have a current City license.

(2) Wine wholesaler license. Each person licensed by the state alcoholic beverage control board as a wine wholesaler under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine license by the state. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of table wine by the Alabama Table Wine Act (Code of Ala. 1975, § 28-7-1 et seq.). Wholesale wine dealers will not sell to any retail outlet within the Town of Pinckard that is not properly licensed by the City.

(3) Beer and wine wholesale license. Each person licensed as a beer and wine wholesaler under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine and beer license by the state. In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of beer by Code of Ala. 1975, title 28, Ch. 3, Art. 5B (Code of Ala. 1975, § 28-3-190 et seq.). In addition, each licensee will remit to the City Clerk, on forms provided by such Clerk, each month, the privilege or excise tax levied on the sales of table wine by the Alabama Table Wine Act. Wholesale beer and wine dealers will not sell to any retail outlet that is not properly licensed by the City.

(4) Warehouse license. Each person licensed by the state alcoholic beverage control board to receive, store or warehouse alcoholic beverages within the City for transshipment inside and outside the state shall pay to the City an annual license fee of \$500.00.

(5) Club retail liquor license. Each person licensed by the state alcoholic beverage control board to operate a club, class I or II, under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of \$10,000.00 if a class I club, and \$20,000.00 for a class II club. In addition, to said stated license fee, each person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. In addition, each person applying for a club retail liquor license shall have a minimum of two hundred (200) paved, striped and lighted parking spaces available for the sole use of members of the club if a class I club, or five hundred (500) paved, striped and lighted parking spaces available for the sole use of members of the club, if a class II club.

(6) Lounge retail liquor license. Each person licensed by the state alcoholic beverage control board to operate a Class I Retail Lounge under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of \$20,000.00. In addition to said stated license fee, each person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10 percent of gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. In addition, each person applying for a lounge retail liquor license shall have available a minimum of five hundred (500) paved, striped and lighted parking spaces for the sole use of customers of the lounge.

(7) {Updated Ordinance 551} RETAIL LIQUOR FOR OFF-PREMISES CONSUMPTION. Each person licensed by the State Alcoholic Beverage Control to operate a retail Class 2 lounge under the Alcoholic Beverage Licensing Code (Code of Alabama, 1975, Subsection 28-3A-1, et. Seq) shall pay to the City an annual licensing fee equal to \$150.00 or 50% of the amount charged for the same liquor license by the State of Alabama (whichever is greater). In addition to said stated license fee, each person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate calendar month, for the privilege of having engaged in such business, an additional license tax of 10% of the gross receipts of such business derived from the sales of all alcoholic beverages except beer and table wine, received during the immediate next preceding calendar month.

ORDAINED by the City Council of the Town of Pinckard on this 28th day of September, 2016. This amendment to be effective when published according to State Law.

(8) Restaurant retail liquor license. Each person licensed by the state alcoholic beverage control board to sell alcoholic beverages in connection with the operation of a restaurant under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual privilege license fee of \$500.00. In addition to the stated license fee, each such person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 10 percent of the monthly gross receipts of such business derived from the sale of all alcoholic beverages, except beer and table wine, received during the immediate preceding calendar month.

(9) Retail table wine license for off-premises consumption. Each person licensed by the state alcoholic beverage control board to sell table wine for off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine license by the state.  
Continued on the next page.

(10) Retail table wine license for on-premises and off-premises consumption. Each person licensed by the state alcoholic beverage control board to sell table wine at retail for on-premises and off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state wine license by the state, unless such person shall have paid for an on-premises liquor license.

(11) Retail beer for on-premises and off-premises consumption. Each person licensed by the state alcoholic beverage control board to sell beer for on-premises and off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state beer license by the state.

(12) Retail beer for off-premises consumption. Each person licensed by the state alcoholic beverage control board to sell beer for off-premises consumption under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of 50 percent of the amount charged for state beer license by the state.

(13) Special retail liquor license for on-premises consumption. Each person who has obtained a special retail liquor license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City a license fee of \$250.00 when the period of use is 30 days or less. Such person shall pay to the City a license fee of \$350.00 when the period of use is more than 30 days, but in no event shall the duration of the license exceed one year. Further, the terms of such license shall not exceed or conflict with the license issued by the Board. These privilege license fees shall be due for every license issued under this subsection, not on an annual basis. In addition to said stated license fee, each such person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 10 percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month.

(14) Special events retail license for on-premises consumption. Each person who has been recommended by the City and obtained a special events retail liquor license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City a license fee of \$200.00. No such license shall be issued for a period in excess of seven days. Such alcoholic beverages as are authorized by the state alcoholic beverage control board may be sold. All applications for special event licenses shall be filed with the City Clerk at least 25 days in advance of the event for which a license is sought. In addition to the stated license fee, each such person shall pay to the City, on or before the 15th day of the calendar month next succeeding each separate subject month, for the privilege of so engaging in such business in said subject month, an additional license tax of 10 percent of the monthly gross receipts derived from the sale of all alcoholic beverages, except beer and table wine, received during such immediate next preceding calendar month. The following shall be required of each applicant for a special event retail liquor license:

- a. Submit the required filing fee (\$75.00).
- b. Receive approval from the City Council.
- c. Receive license from state alcoholic beverage control board.
- d. Pay the required license fee (\$200.00).
- e. No applicant/organization shall be allowed to apply for more than five special event licenses in any one calendar year.
- f. No sale of alcohol is to be sold during a special event on any Sunday.
- h. All alcoholic beverages must be purchased from a wholesale licensee of the state alcoholic beverage control board.

(15) Manufacturer license. Each person who has obtained a manufacturer license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of \$350.00.

(16) Importer license. Each person who has obtained an importer license from the state alcoholic beverage control board under the Alcoholic Beverage Licensing Code (Code of Ala. 1975, § 28-3A-1 et seq.) shall pay to the City an annual license fee of \$350.00.

(17) Wholesale liquor license. Each person who has obtained a wholesale liquor license from the state alcoholic beverage control board under Code of Ala. 1975, § 28-3A-1 et seq. shall pay to the City an annual license fee of \$750.00.

(a) The term "gross receipts," as used in this section, shall not include any so-called "additional license tax" levied by the City under the provisions of this section that are based solely on gross sales and that are directly passed on by the licensee/seller to the consumer/purchaser.

(b) The stated annual license fee levied by the schedule under the foregoing provisions shall be due January 1 of each year and shall be delinquent after January 31 of the year for which such license is due, and a penalty of ten percent of the license amount shall be collected during February--March; 20 percent during April--June; 30 percent during July--September; and 40 percent during October--December. In addition, such person must pay a \$200.00 citation fee. There shall be no pro rata refund of any license fee because of having operated only a part of a calendar year, except as required under state law, nor shall any rebate be allowed upon revocation, suspension, abandonment or surrender of such license before the expiration thereof. All additional license taxes levied by said schedule shall be due the 15th day of the calendar month specified in each levy and shall be delinquent if not reported and paid by such date.

(c) If monthly reports are not filed within the time herein provided and the taxes not paid on the dates herein provided for, such person shall pay to the City the full amount of tax together with interest at the rate of three percent per month, or fraction thereof, from the date the payment of such tax became delinquent; a penalty of 15 percent of the amount of the tax; and a citation fee of \$150.00; for which interest, penalty, and citation fee must be paid by such person.

If you need to see a full copy of the alcohol ordinance it is available upon request.