







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

Not applicable in Reform.

## 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.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541.01	Flat	Accountants <b>Must Provide Board Certification: Public Accountancy Board</b>	\$50
541.09	Flat	Advertising - On streets, bill posters, billboards, sign painters & benches, etc	\$75
454.01	Flat	Agents - Fruit Trees & Shrubbery	\$25
524.01	Gross	Agents - Insurance - Life & Burial Included. Each insurance company other than fire, business in the City of Reform, shall pay an annual \$4.00 on each \$100.00 or major fraction thereof of gross premiums less return premiums received on policies issued during the preceding year on property located in the City of Reform, & one-half this amount for companies doing business within the Police Jurisdiction of the City of Reform; provided, that the new companies shall pay a flat minimum license of \$10.00 on which there shall be an adjustment on the above basis at the expiration of the year.	
454.00	Flat	Agents - Books & Magazines (BIBLES exception)	\$25
454.02	Flat	Agents - Marble, Tombstones	\$25
524.00	Gross	Agents -Insurance - Fire & Marine. Each fire & marine insurance company doing business in the City of Reform, shall pay an annual \$4.00 on each \$100.00 or major fraction thereof gross premiums less return premiums received on policies issued during the preceding year on property located in the City of Reform, & one-half this amount for companies doing business within the Polic Jurisdiction of the City of Reform; provided, that the new companies shall pay a flat minimum license of \$10.00 on which there shall be an adjustment on that above basis at the expiration of the year.	
621.02	Flat	Ambulance Service <b>Must Provide Board Certification: Alabama EMSP Licensure</b>	\$50
453.00	Flat	Antique Shop	\$35
541.00	Flat	Attorneys <b>Must Provide Board Certification: Alabama State Bar</b>	\$100
441.00	Gross	Auto Parts Dealers - Automobiles, Trucks, Golf Carts--BASED ON STOCK OF GOOD (See Merchants)	A
114.00	Flat	Bait Shop	\$25
522.01	Flat	Bank – ATM or Branch - Based on State Code 11-51-130	\$10
522.00	Flat	Bank – Main Office (Excise Tax on Net Earnings) Based on State Code 11-51-130	\$125
812.00	Unit	BARBERS <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	F
812.02	Unit	BEAUTY SHOP & HAIRDRESSERS <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	\$35 per operator
332.01	Flat	Blacksmiths	\$35
713.05	Flat	Bowling	\$50

722.01	Flat	Bread, Cake, Snack Peddlers (Including chips, nabs)	\$35
523.00	Gross	Brokers <b>Must Provide Board Certification: Alabama Security Commission</b>	C
485.00	Flat	Bus Stations ( Passenger)	\$50
311.00	Flat	Butchers & Meat Processors <b>Must Provide Board Certification: Department of Health Permit</b>	\$50
722.00	Flat	Cafes, Restaurants, etc (Principal Food Business) <b>Must Provide Board Certification: Department of Health Permit</b>	\$50
811.02	Flat	Car Washes	\$50
711.02	Unit	Carnivals, Fairs, Circus, Wrestling or similar act	<i>This license must be purchased at town hall</i>
238.06	Flat	Carpenters	\$25
238.07	Flat	Carpet Installers	\$25
442.00	Flat	Carpet, Upholstery, Drapery Shop	\$35
453.02	Flat	Caskets, Coffin Sales (see Undertakers)	\$50
722.02	Flat	Catering Service <b>Must Provide Board Certification: Department of Health Permit</b>	\$25
484.00	Flat	Cement Mixers per truck	\$10
541.07	Flat	Chiropractor, Osteopath or Faith Doctors <b>Must Provide Board Certification: Chiropractic Examiners Board</b>	\$100
541.11	Flat	Cleaners (pressing, laundry or pick-up station)	\$35
454.03	Flat	Coal & Wood Dealers	\$35
451.00	Flat	Coin Dealers	\$50
522.05	Flat	Collection/Repo Agency	\$75
713.07	Flat	Combination Recreation Center	\$120
811.06	Flat	Computer Service	\$50
541.04	Flat	Computer Service Full Time	\$50
541.03	Flat	Computer Service Part Time	\$25
238.09	Flat	Concrete Finishers	\$25
551.00	Flat	Consulting Service	\$35
238.011	Flat	Contractor – Heating/Air <b>Must Provide Board Certification: Alabama Board of Heating &amp; Air Conditioning &amp; Refrigeration Contractors</b>	\$25
561.02	Flat	Contractors, Sub-Contractors, Builders: Tree Trimmers	\$25
422.02	Flat	Dairy Products - (milk, ice cream) (Wholesale & Retail)	\$35
441.01	Flat	Dealers in new & used cars, trucks, or tractors, including a garage <b>Must Provide Board Certification: Revenue Department-License Section</b>	\$175

441.02	Flat	Dealers in used car/trucks only <b>Must Provide Board Certification: Revenue Department-License Section</b>	\$50
484.02	Gross	Delivery Truck (to Reform) Outside City Limits	V
484.01	Gross	Delivery Truck Inside City Limits	
541.06	Flat	Dentists <b>Must Provide Board Certification: Board of Dental Examiners of Alabama</b>	\$100
541.05	Flat	Doctors <b>Must Provide Board Certification: Alabama Board of Medical Examiners &amp; Medical Licensure Commission of Alabama</b>	\$100
446.00	Gross	Drugs--BASED ON STOCK OF GOOD (See Merchants)	A
238.03	Flat	Electricians <b>Must Provide Board Certification: Alabama Electrical Contractors Board</b>	\$25
811.05	Flat	Electronic Equipment	\$75
561.00	Flat	Exterminators <b>Must Provide Board Certification: Department of Agriculture and Industries</b>	\$50
541.15	Flat	Fax Service	\$15
454.04	Flat	Fireworks Stand per day, week or year	\$50
453.04	Gross	Florist and/ or Nursery and Gift Shop--BASED ON STOCK OF GOOD (See Merchants)	A
453.03	Flat	Florist and/or Nursery (only)	\$35
487.00	Flat	Flying Service	\$50
722.99	Flat	Food Truck <b>Must Provide Board Certification: Department of Health Permit Must Provide Written Permission from Land Owner where truck would setup</b>	\$100
484.02	Flat	Freight or Express Haulers (from or to City)	\$50
811.01	Flat	Garage – automobile, trucks golf carts two or more mechanics	\$50
811.00	Flat	Garage - automobiles, Trucks, Golf Cart –one mechanic	\$35
562.01	Flat	Garbage Collection Service	\$50
447.00	Unit	Gasoline Retail Dealers	B
422.00	Flat	Gasoline Wholesale Dealers - <i>including kerosene, motor fuel, etc</i>	\$65
236.01	Flat	General Contractors with an established place of business in City <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$50
236.02	Flat	General Contractors without an established place of business in City <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$60
327.00	Flat	Glass Company	\$50



441.03	Gross	Golf Cart Dealers--BASED ON STOCK OF GOOD (See Merchants)	A
812.01	Flat	HAIR STYLIST Each Barber/Stylist <b>Must Provide Board Certification: Alabama Board of Cosmetology and Barbering</b>	\$35
621.01	Flat	Home Health Care	\$75
621.00	Flat	Home Health Care Service	\$75
622.00	Unit	Hospitals, Sanatoriums, Rest Homes	E
721.00	Unit	Hotels & Motels	G
238.1	Flat	House Moving Contractors	\$50
711.01	Unit	Hypnotist, fortune tellers, mind readers, etc	<i>This license must be purchased at town hall</i>
445.00	Flat	Ice Cream <b>Must Provide Board Certification: Department of Health Permit</b>	\$15
312.00	Flat	Ice Dealers and Manufacturers	\$25
541.02	Flat	Income Tax Service	\$40
561.01	Flat	Janitorial Service (general)	\$25
541.012	Flat	Jewelers, Watchmakers & Repairers, Opticians - <i>not in connection with another license - license includes selling watches and clocks</i>	\$40
453.01	Flat	Junk Dealers, Flea Market, etc	\$40
624.00	Flat	Kindergarten or Day Care Center (private)	\$40
561.03	Flat	Landscaping	\$50
541.013	Flat	Launderette or Cleaners (automatic)	\$30
522.04	Flat	Loan & Finance Companies, Pawn Shops	\$100
422.01	Flat	LP Gas Dealers	\$50
332.00	Flat	Machine Shop - one mechanic	\$35
332.02	Flat	Machine Shop - two or more mechanics	\$50
315.00	Flat	Manufacturer - Garments	\$100
339.00	Flat	Manufacturer - Mobile Homes	\$100
335.00	Flat	Manufacturer - Electric Lamps, Bulbs, etc.	\$100
312.01	Flat	Manufacturer - Soft Drinks	\$100
238.04	Flat	Masons	\$25
453.05	Flat	Merchandise - <i>each &amp; every person, firm, corporation or association who engages in the business of selling or taking orders for sale or retail of any shoes, clothing or wearing apparel, watches, jewelry, silverware, crocker, furniture, household furnishings, radios, radio equipment, pianos, or any other mechanical instrument, perfumes, flavoring, extracts, coffee ,soap, liniments, toilet articles, office supplies, unless</i>	\$40

		<i>same are or have been taken from a stock of goods which has been assessed for ad valorem taxes for the City.</i>	
422.03	Flat	Milk (see DAIRY PRODUCTS)	\$35
713.04	Flat	Music - juke boxes, coin or slot	\$20
511.00	Flat	Newspaper - publishing or distributing less than 3 issues per week	\$25
511.01	Flat	Newspaper - publishing or distributing more than 3 issues per week	\$35
713.06	Flat	Other Games up to 5	\$30
238.01	Flat	Painters	\$25
238.02	Flat	Paperhangers	\$25
454.05	Flat	<i>Peddlers - each person traveling on an animal, by foot, or by motor vehicle, doing business as a transient vendor or peddler in the usual and commonly understood definition of "peddler or transient vendor." who is a non-resident of the trade area of Reform, Alabama displaying or offering to sell any goods, produce, wares, and merchandise other than to a merchant for re-sale, whether sold for himself or for another, shall pay to the City in order to engage in business, the following license prior to offering such goods, produce, wares, &amp; merchandise for sale: PER DAY or WEEK or YEAR</i>	\$125
453.06	Flat	Pet Grooming	\$35
541.08	Flat	Photographer (commercial)	\$35
711.00	Flat	Picture shows, concerts, music halls, etc	\$60
238.00	Flat	Plumbers <b>Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board</b>	\$25
713.01	Flat	Pool or Billiard Halls	F
713.00	Flat	Pool Tables in another place of business per table	\$100
323.00	Flat	Printers	\$40
482.00	Flat	Railroads & Railroad Companies - <i>passengers or freight</i>	\$75
531.00	Flat	Real Estate Dealers, Agents, Sales & Service per agent	\$35
339.01	Flat	Recycling	\$10
532.02	Flat	Rental - Apartment, House, Duplex	D
532.04	Flat	Rental Supplies	\$50
44.00	Gross	<u>Retail Trade/Merchants</u> -BASED ON STOCK OF GOODS	A
238.08	Flat	Roofers	\$25
811.07	Flat	Sales & Service - <i>of small motors, mowers</i>	\$50
524.02	Flat	Sales Representative	\$50
522.03	Flat	Savings & Loan – ATM or Branch Based on State Code 11-51-130	\$10

522.02	Flat	Savings & Loan – Main Office Based on State Code 11-51-130	\$125
811.04	Flat	Security Systems <b>Must Provide Board Certification: Alabama Electronic Security Board of Licensure</b>	\$35
562.00	Flat	Septic Tank Service <b>Must Provide Board Certification: Alabama Onsite Waterwaste Board</b>	\$35
811.08	Flat	Service –ONLY- of small motors, mower, etc	\$30
443.00	Flat	Sewing Machines – Sales & Service	\$35
238.05	Flat	Sheetrock Installer & Finishers	\$25
448.00	Flat	Shoe Shop - Repair	\$25
541.1	Flat	Signs (See Advertising)	\$75
713.03	Flat	Skating	\$50
422.04	Flat	Soft Drinks (Dealers Only)	\$50
238.12	Flat	Subcontractor General <b>Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board</b>	\$25
339.02	Flat	Tallow - recycled grease	\$5
812.03	Unit	TANNING BEDS	G
485.01	Flat	Taxi, Cabs *MUST SHOW LIABILITY INSURANCE*	\$35
811.03	Flat	Television & Radio Service Only	\$35
443.01	Flat	Television & Radio - Sales & Service	\$50
113.01	Flat	Timberland	\$40
532.01	Unit	Trailer Parks	\$100+ \$2.50 per slab
441.04	Flat	Trailers -Sales-New	\$175
441.05	Flat	Trailers – Sales-Used	\$50
561.04	Flat	Travel Service	\$65
532.00	Flat	Trucks for Hire per truck	\$10
532.03	Flat	U Haul	\$25
541.14	Flat	Undertakers/Cemetery - coffin sales	\$50
221.01	Gross	Utilities Electric Power	3%
221.02	Gross	Utilities Television Cable	3%
221.00	Gross	Utilities Gas – Natural	3%
		<u>Utilities information *Each of above firms or corporations operating a public utility, waterworks, gas company except telegraph, telephone, railroad &amp; express company, shall pay a sum equal to 3% of their gross income during preceding year in the City of Reform, plus their appropriate Contractor Licenses.</u>	

		<u><i>The television cable license gross receipts does not include home box office receipts.</i></u>	
221.04	Flat	Utilities- <i>Telephone</i> – Local per state code 11-51-128	\$60
221.05	Flat	Utilities- <i>Telephone</i> – Long Distance per state code 11-51-128	\$15
910.00	Flat	VENDING MACHINES Per Outside Machine	\$20
532.06	Flat	Video Sales & Rental – in another place of business	\$50
532.05	Flat	Video Sales & Rental - <i>ONLY</i>	\$100
493.00	Flat	Warehouse	\$50
113.00	Flat	<i>Wood - pulpwood companies, individual or agents &amp; dealers &amp; lumber yards</i>	\$50
321.00	Flat	Woodshop	\$35
484.03	Flat	Wrecker Service	\$50

# Calculation Information

## Schedule "A" – Merchant

Value of stock of goods \$5,000 or less \$50.00  
over \$5,000 and less than \$10,000 \$75.00  
over \$10,000 \$ 75.00 PLUS \$1.35 per \$1,000 or major fraction  
A DECLARATION OF STOCK VALUE MUST BE SIGNED BEFORE LICENSE IS ISSUED.

## Schedule "B" – Gasoline Retail Dealers

\$30.00 for the first pump  
\$15.00 for each additional pump

## Schedule "C" – Brokers

0 to \$500,000	\$50.00
\$500,000.01 to \$1,000,000	\$75.00
\$1,000,000.01 to \$2,000,000	\$100.00
\$2,000,000.01 and over	\$150.00

## Schedule "D" – Rental

First \$50,000.00	\$50.00
Over \$50,000.00	\$50 plus 1/10th of 1% for gross over \$50,000.00

## Schedule "E" – Hospitals, Sanatoriums, Rest Homes

Up to 10 beds	\$50.00
Over 10 beds	\$50.00 plus \$3.50 per additional bed

## Schedule "F" – Pool or Billiard Halls

Only one table	\$100.00
Each additional table	\$50.00

## Schedule "G" – Tanning Bed

One Bed	\$20.00
Each Additional Bed	\$10.00

## **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).