

Town of River Falls (9739)
Business License
Fee Schedule
including General Information/FAQs



Thank you for doing business in the Town of River Falls

All businesses operating in the city limits or police jurisdiction of the Town of River Falls must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Avenu does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts. Definition of

AL Code § 11-51-90.1 (2016)

(6) GROSS RECEIPTS. A measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

a. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer, and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local, or federal, including utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state, or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

b. A different basis for calculating the business license may be used by a municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2.

c. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within a municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by a municipality.

d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

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

Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

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

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

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
1	00 Abattor, Meat Packing Plants	See Manufacturers or Processors Below
2	00 Abstract of Title (Except licensed practicing attorney)	\$35.00
4	00 Accountant - Auditors	See Professions and Vocations Below
5	00 Accountant - Tax Service	See Professions and Vocations Below
3	00 Accountant CPA Must Provide Board Certification: Public Accountancy Board	See Professions and Vocations Below
7	00 Advertising by circulars, megaphone, airplane or otherwise, per day	\$10.00 per day... Temporary License
8	00 Advertising Outdoor and Bill Board	\$35.00
6	00 Advertising, bill posters and sign tackers	\$10.00
12	00 Agents, adding machines, typewriters, cash register or other business machines	\$35.00
9	00 Agents, books (Bible excepted)	\$10.00
11	00 Agents, enlarging pictures, sale of frames	\$10.00
10	00 Agents, fruit trees and shrubbery	\$10.00
14	00 Air Conditioning (HVAC) Installation Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$35.00
15	00 Air Conditioning Sales	1/4 of one percent of the amount of gross sales of the previous years business both cash and credit sales included in lines of business covered by said licenses, minimum license in any case of \$35.00
13	00 Ammunition Dealer	1/4 of one percent of the amount of gross sales of the previous years business both cash and credit sales included in lines of business covered by said licenses, minimum license in any case of \$35.00
25	00 Asphalt and Asphalt Products	\$35.00
129	00 Attorney - Must Provide Board Certification: Alabama State Bar	See Professions and Vocations Below
16	00 Auctioneers, if not certified by the state a license is required. If certified by the state no municipal license is required. Must Provide Board Certification: Auctioneers Board	\$100.00
22	00 Automobile - Lines, Each person, firm, or corporation operating automobiles or trucks as Common Carriers of freight into or out of the Town of River Falls, AL	\$100.00
23	00 Automobile - rental and leasing	\$35.00
20	00 Automobile Dealer New/Used (State Regulatory License Required)	\$100.00
18	00 Automobile Paint Shop	\$35.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
17	00 Automobile Repairs	\$35.00
21	00 Automobile Storage (Principal Business)	\$35.00
19	00 Automobile Tires, Tubes, accessories, including vulcanizing, retreading and recapping	\$35.00
24	00 Awnings	\$35.00
26	00 Bakeries - Every bakery or seller of bakery products baking part or all of the bakery products offered for sale at wholesale or retail by such bakery, and having a place of business open to the public during the usual business hours, including catering Must Provide Board Certification: Department of Health Permit	\$35.00
27	00 Bakery Products, Itinerant Sellers of - any dealer, trader or seller of bread, commonly known as light bread, cakes, pies, rolls, doughnuts and cookies Must Provide Board Certification: Department of Health Permit	\$35.00
29	00 Ball, Concert or Musical Entertainment - when admission fee is charged except for charitable or educational purposes - for each entertainment	\$35.00 per entertainment Temporary License
28	00 Bankrupt or Fire Sales	\$50.00
30	00 Barber Shop Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$35.00
31	00 Beauty Parlor - State Board Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$35.00
37	00 Beer or Ale Retail dealers of beer in bottles or likewise, plus 2 cents per container, bottle or can Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
36	00 Beer or Ale Wholesale Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
43	00 Beer Sales (Seated) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$100.00
32	00 Billiard or Pool Tables - per table - To be located on ground floor or a building and application to be filed with Town Clerk 10 days prior to issuing license	One Table \$150.00 each additional table \$25.00
33	00 Boarding or Rooming House	\$35.00
34	00 Bondsmen	\$100.00
35	00 Bottled Soft Drinks - Wholesale dealers in, unless carried on in connection with bottling plant upon which a license has been paid	\$35.00
38	00 Brokers	\$35.00
39	00 Builders or Contractors Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$35.00
41	00 Bus Lines, Urban	\$35.00
40	00 Bus Terminals	\$50.00
42	00 Business Schools	\$35.00
44	00 Cabinet Makers	\$35.00
46	00 Candy & Other Confectioners Mfg	\$35.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
45	00	Carpenter Shop	\$35.00
47	00	Catalog Stores - each person, firm, or corporation having a regular place of business to receive orders for merchandise	\$35.00
48	00	Chain Link Fence - Sales and Installation	\$35.00
133	00	Chiropractor Must Provide Board Certification: Chiropractic Examiners Board	See Professions and Vocations Below
49	00	Cigarettes, Cigars, Tobaccos - each person, firm, or corporation selling or keeping for sale	\$35.00
50	00	Circuses, Carnivals Per Day - Town council approval required	\$100.00 per day Temporary License
52	00	Clairvoyant, Phrenologists, Palmists Per Day	\$35.00 per day Temporary License
51	00	Coffee or Lunch Stands (Health Permit Required)	\$35.00
53	00	Cold Storage Plant or Quick Freeze Plant	\$35.00
54	00	Collection Agencies - other than attorney	\$35.00
56	00	Concrete - Ready Mix plants engaged in selling or delivering concrete mixed prior to delivery	\$35.00
55	00	Concrete Block Mfg	See Manufacturers or Processors Below
58	00	Credit Association or Reporting Agency	\$35.00
57	00	Curb Market	\$35.00
171	00	Delivery	V
61	00	Dental Laboratory	\$35.00
132	00	Dentist Must Provide Board Certification: Board of Dental Examiners of Alabama	See Professions and Vocations Below
60	00	Diaper Service	\$35.00
59	00	Distributors Of Every Character - soliciting orders for any merchandise, household goods, packing house products, live bait, etc..	\$35.00
62	00	Doughnut Shop (Health Permit Reqd)	\$35.00
63	00	Drug Store Must Provide Board Certification: Pharmacy Board	\$35.00
66	00	Electric Appliances	1/4 of one percent of the amount of gross sales of the previous years business both cash and credit sales included in lines of business covered by said licenses, minimum license in any case of \$35.00
65	00	Electric or Motor Repair or Rewinding	\$35.00
64	00	Electricians – Must Provide Board Certification: Alabama Electrical Contractors Board	\$35.00
67	00	Express Companies	\$35.00
158	00	Exterminators per vehicles Must Provide Board Certification: Department of Agriculture and Industries	\$35.00 each vehicle

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
68	00 Feed Mill	\$35.00
69	00 Fertilizers Mfg	\$35.00
70	00 Filling Stations per pump - whether connected with business or not	\$35.00 first pump \$5.00 for each additional pump
72	00 Finance Companies	\$35.00
73	00 Finance Companies - Bank	\$35.00
74	00 Finance companies - Savings & Loans	\$35.00
82	00 Fireworks - License is not pro-rated - (Fire Marshall Permit is Required)	\$200.00
77	00 Floor Finisher	\$35.00
75	00 Food Catering - trucks, machines or stands (Health Permit Required)	\$35.00
78	00 Foundry	\$35.00
76	00 Fruits and Vegetables - peddler	\$35.00
79	00 Funeral Home Must Provide Board Certification: Board of Funeral Services	\$50.00
80	00 Furniture - used dealer	\$35.00
81	00 Furniture Repair Shop	\$35.00
83	00 Gas Artificial - suitable for domestic or commercial cooking, heating and fuel purposes: Each person firm or corporation, selling and/or delivering said gas, local or transient	\$35.00
84	00 Gas Artificial, Bulk Storage	\$35.00
85	00 Gas Systems, Butane, Propane Mixture, Dealers	\$35.00
86	00 Groceries, or Drygoods, Wholesale Dealers	\$35.00
87	00 Guns, Rifles or Firearms - sold with ammunition	\$35.00
88	00 Healers, Special Healers Persons claiming to give special treatment for the cure of physical ailment, not licensed physicians by the state	\$100.00
89	00 Hospitals and Infirmaries (except Charitable)	\$35.00
90	00 Hotels and Motels 1 -10 Rooms	\$75.00
92	00 Ice Cream Distributors	\$35.00
91	00 Ice Cream Peddlers or Dealers - where not sold in connection with a business upon which a license of at least an equal amount has been paid Must Provide Board Certification: Department of Health Permit	\$35.00
95	00 Implements, Heavy Equipment - gas or oil tractors, peanut pickers, hay balers or other like implements and heavy equipment	\$35.00
93	00 Insurance Fire and Marine - Per Code of Alabama 11-51-120	4% of premiums
94	00 Insurance Other - Per Code of Alabama 11-51-121	\$10.00 plus 1% of premiums
96	00 Iron, Ornamental Gril work dealers	\$35.00
97	00 Janitorial Service	\$35.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
98	Jewelry Shop	\$35.00
99	00 Junk Dealers (Must Be Registered with the AL Criminal Justice Info Center, ACJIC per HB278)	\$75.00
104	00 Landscaping	\$35.00
101	00 Laundries itinerant or transient per truck	\$35.00 per truck
100	00 Laundries Local	\$35.00
102	00 Laundries Self Service 1-10 Machines	\$35.00
103	00 Linen Supply & Garment Rental Service	\$35.00
105	00 Machine Shop	\$35.00
106	00 Magazine Salesmen Transient	\$35.00
107	00 Manufacturers, Assemblers, or Processors - Based on gross annual business	See Manufacturers or Processors Below
108	00 Mattress, Makers or Renovators	\$35.00
115	00 Medicine - each manufacturer, Compounder or blender of any kind of medicine, unless for private use or when same is manufactured by a registered pharmacist in connection with business upon which a license has been paid.	\$35.00
109	00 Merchant Retail	1/4 of one percent of the amount of gross sales of the previous years business both cash and credit sales included in lines of business covered by said licenses, minimum license in any case of \$35.00
110	00 Merchant Wholesale	See Merchant Wholesale Below
111	00 Milk Distributing Wholesale or Retail	\$35.00
113	00 Money Brokers	\$50.00
112	00 Money Lenders	\$50.00
116	00 Motorcycle Dealers - (State Regulator License Req'd)	\$35.00
119	00 Neon Signs - selling, manufacturing or erecting	\$35.00
117	00 News Stand or New Dealers	\$35.00
118	00 Newspaper and/or Job Printing	\$35.00
120	00 Novelties	\$35.00
121	00 Oil Wholesale Dealers - each person, firm or corporation or agency selling illuminating, lubricating, fuel oil, gasoline or kerosene at wholesale	\$35.00
122	00 Painters	\$35.00
123	00 Parking Lots - up to 50 Capacity	\$35.00
114	00 Pawnbrokers	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
124	00 Pecan Buyers -any person, firm or corporation engaged in purchasing pecans - License is Not Pro-Rated	\$35.00
130	00 Physician Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	See Professions and Vocations Below
126	00 Pickle Processing Plant	\$35.00
125	00 Plumbers – Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$35.00
127	00 Produce	\$35.00
128	00 Professions and Vocations - not otherwise specified	See Professions and Vocations Below
134	00 Public Utilities - electric per Code of Al 11-51-129	3% of gross receipts inside corporate limits
135	00 Public Utilities - gas per Code of Al 11-51-129	3% of gross receipts inside corporate limits
136	00 Public Utilities - water per Code of Al 11-51-129	3% of gross receipts inside corporate limits
137	00 Radio Broadcasting Station	\$35.00
138	00 Railroads - Transportation of freight, merchandise or passengers to or from other points in Alabama or otherwise per code of AL 11-51-124	\$20.00
140	00 Real Estate Agents - who rents real estate	\$35.00
139	00 Real Estate Agents - who sell real estate Must Provide Board Certification: Alabama Real Estate Appraisers Board	\$35.00
141	00 Real Estate Agnets - who collects rent	\$35.00
142	00 Repair Shop	\$35.00
143	00 Restaurants - (Health Permit Reqd)	1/4 of one percent of the amount of gross sales of the previous years business both cash and credit sales included in lines of business covered by said licenses, minimum license in any case of \$35.00
148	00 Seafoods	\$35.00
144	00 Septic Tank Cleaning Must Provide Board Certification: Alabama Onsite Waterwaste Board	\$35.00
146	00 Septic Tank Manufacturing or selling septic tanks	\$35.00
149	00 Shoe Repair Shop	\$35.00
150	00 Sign Painters	\$35.00
145	00 Skating Rink	\$50.00
147	00 Soft Drinks Retail	\$35.00
151	00 Specialty Trade not otherwise specified	\$35.00
152	00 Stock Yards - buying hogs, cattle, goats, etc... at a fixed location or yard for resale	\$35.00

Internal no.		Classification/Business Description including Certification information	For Calculation Information See Schedule
153	00	Taxidermist	\$35.00
155	00	Telegraph Companies	\$100.00
156	00	Telephone - local service per code of AL 11-51-128 based on population	\$30.00
157	00	Telephone - long distance service per code of AL 11-51-128 based on population	\$8.00
159	00	Tile Setter	\$35.00
165	00	Tires, Tubes and Accessories	\$35.00
160	00	Tombstone or Marble Works - Manufacturing or sale of	\$35.00
161	00	Trailer Park	\$35.00
162	00	Trailer Sales	\$50.00
163	00	Transient Dealers - Peddlers	\$50.00
164	00	Tree Cutter and Trimmer	\$35.00
166	00	Trucking (Feight Line Terminal) per state guidelines 37-3-33 based on population	\$25.00
154	00	TV Cable Antenna Service	\$35.00
167	00	Upholstering	\$35.00
168	00	Vaults, Burial - Manufacturing or selling	\$35.00
169	00	Vending Machines	\$35.00 per machine
131	00	Veterinarian Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	See Professions and Vocations Below
170	00	Watch Repair	\$35.00

Manufacturers, Assemblers or Processors

Based on gross annual business

Zero to	\$49,999.99.....	\$35.00
\$50,000.00 to	\$99,999.99.....	\$75.00
\$100,000.00 to	\$149,999.99.....	\$100.00
\$150,000.00 to	\$199,999.99.....	\$150.00
\$200,000.00 to	\$249,999.99.....	\$200.00
\$250,000.00 to	\$299,999.99.....	\$250.00

Merchant Wholesale

Where gross annual business is:

\$100,000.00 or less.....	\$35.00
\$100,000.01 to \$199,999.99.....	\$75.00
\$200,000.00 to \$499,999.99.....	\$100.00
\$500,000.00 to \$999,999.99.....	\$125.00
\$1,000,000.00 to \$1,499,999.99.....	\$150.00
\$1,500,000.00 to \$1,999,999.99.....	\$200.00
\$2,000,000.00 to \$2,499,999.99.....	\$300.00
\$2,500,000.00 and over.....	\$500.00

Professions and Vocations

Based on gross annual receipts as follows:

Zero to	\$9,999.99.....	\$35.00
\$10,000.00 to	\$24,999.99.....	\$50.00
\$25,000.00 to	\$49,999.99.....	\$75.00
\$50,000.00 and over.....		\$100.00

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: \$ 100.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316) and SB 321.

(a) (1) Each municipality may require the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise, whether for rental or final sale, therein. The amount of the delivery license shall not exceed one hundred dollars (\$100). Nothing in this subsection shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for the decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars (\$10).

(b) As used in this section, a delivery license means a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars (\$75,000) during the license year, and any set-up or installation shall relate only to

(1) That required by the contract between the taxpayer and the customer or as may be required by state or local law; and

(2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars (\$150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars (\$10,000) during the year; and

(2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars (\$10).