



# City of Riverside (9727) Business License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the City of Riverside

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

### How to file:

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

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

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

Be sure to enclose any required certifications with your payment.

### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

**Toll Free Phone:** 800-556-7274

### Important facts to know when completing your business license:

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

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

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

# General Information/FAQs

## Certification Requirements

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

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

## Gross Receipts, Definition of

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

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

- A. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.
- B. A different basis for calculating the business license may be used by the municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.
- C. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the municipality.
- D. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

## Location Specific, Definition

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

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

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

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

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

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

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

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

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

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

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

## New Business Information

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

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

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

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

## Penalty and Interest, Rate of

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

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

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

## Posting of License

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

## Transfer of License information

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

## Type of License

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

## Zoning

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

## Questions?

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

Website: [www.avenuinsights.com](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Phone: 800.556.7274

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

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
1.00	<b>Itinerant</b> – to be used by all businesses located outside of city limits	P
111	<b>Farming</b> - agriculture, crop production, nursery, fruit, growers	Exempt
112	<b>Animals</b> – dairy, cattle, ranching, sheep, chickens, poultry	Exempt
113	<b>Forestry</b> – logging, forestry, timber track operations, timber management	Exempt
114	<b>Fishing &amp; Hunting</b> – hunting and trapping, finfish, shellfish, supplies	Exempt
115	<b>Agriculture Support</b> – cotton gins, farm management, post-harvest activities	Exempt
211	<b>Oil &amp; Gas Extraction</b> – natural gas liquid extraction, crude extraction	C
212	<b>Mining</b> – (except for oil & gas) all related mining activities	C
213	<b>Mining Support Services</b> – for oil & gas mining activities, oil/gas wells	C
221	<b>Utilities</b> – electric power, light co., natural gas distribution – state regulated	E
236	<b>Construction of Buildings</b> – Commercial buildings, residential, subdivision Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
237	<b>Heavy &amp; Civil Engineer Construction</b> – highway, bridge, street, water, sewer	D
238	<b>Contractors (Specialty Trade)</b> – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	D
238.05	<b>Contractors Other</b>	D
238.02	<b>Contractors (Specialty Trade) Electrical</b> Must Provide Board Certification: Alabama Electrical Contractors Board	D
238.01	<b>Contractors (Specialty Trade) HVAC</b> Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	D
235610	<b>Contractor Roofing</b> Must Provide Board Certification: Residential Roofing License (Cost Exceeds \$2,500)	D
311	<b>Food Manufacturing</b> – meat, seafood, grain, fruit, dairy, animal, poultry processing	D
312	<b>Beverage &amp; Tobacco Product Manufacturing</b>	D
312141.00	<b>Alcohol ABC</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	F
312132.00	<b>Beer &amp; Wine Wholesaler</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	F
312122.00	<b>Beer Off Premise</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	F
312121.00	<b>Beer On/Off Premise</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	F
312141.01	<b>Liquor</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	F
312132.01	<b>Wine &amp; Beer Wholesaler</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	F
312131.01	<b>Wine- Off Premise</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	F
312131.00	<b>Wine-Off/On Premise</b> Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	F

313	<b>Textile Mills</b> – fabric, yarn, carpet, canvas, rope, twine, fabric mills	D
314	<b>Textile Product Mills</b> – mill operations not covered in 313 (rugs, linen, curtains)	D
315	<b>Apparel Manufacturing</b> – women, men, children, hosiery, outerwear accessories	D
316	<b>Leather Manufacturing</b> – shoes, luggage, handbag, related products, footwear	D
321	<b>Wood Product Manufacturing</b> – sawmills, wood preservation, veneer, trusses, millwork	D
322	<b>Paper Manufacturing</b> – pulp, paper, and converted products, stationary, tubes, cores	D
323	<b>Printing</b> – screen, quick, digital, books, lithographic, handbills, etc.	D
324	<b>Petroleum &amp; Coal Manufacturing</b> – asphalt, grease, roofing, paving products	C
325	<b>Chemical Manufacturing</b> – fertilizer, wood, pesticide, paint, soap, resin, plastic	C
326	<b>Plastic &amp; Rubber Manufacturing</b> – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
327	<b>Non-metallic Manufacturing</b> – glass, cement, lime, pottery, ceramic, brick, tile	C
331	<b>Primary Metal Manufacturing</b> – iron, steel, aluminum, wire, copper, foundries	C
332	<b>Metal Fabrication</b> – cutlery, structural, ornamental, machine shops	D
333	<b>Machinery Manufacturing</b> – office machinery, industrial, engines, farm, HVAC	C
334	<b>Computer &amp; Electronic Manufacturing</b> – audio, video, circuit boards, peripherals	C
335	<b>Appliance Manufacturing</b> – small appliance, lighting, freezer	C
336	<b>Transportation Manufacturing</b> – Manufacturing auto, truck, trailer, motor home, boat, ships	D
337	<b>Furniture Manufacturing</b> – cabinets, office, household, beds, medical, kitchen	C
339	<b>Miscellaneous Manufacturing</b> – specialty Manufacturing not defined in separate categories	B
423	<b>Wholesale Trade (Durable)</b> – vehicle, machinery, equipment, furniture	D
424	<b>Wholesale Trade</b> – non-durable goods, wholesale gasoline distributor, etc.	D
425	<b>Electronic Markets and Agents and Brokers</b>	D
441	<b>Motor Vehicle &amp; Parts Dealers</b> – auto, motorcycles, boats, parts and accessories	C
441.01	<b>Motor Vehicles</b> – new and/or used automobiles, motorcycles, boats, etc., dealerships and lots <b>Must Provide Board Certification: Revenue Department-License Section</b>	D
442	<b>Furniture</b> – furniture, home furnishings, stores, floor coverings, window, etc.	C
443	<b>Electronic &amp; Appliance Store</b> – household, radio, television, computers	B
444	<b>Building Materials &amp; Garden Supply Store</b> - hardware, paint, home center	C
445	<b>Food &amp; Beverage Stores</b> – grocery, convenience store, markets, specialty food (With Beer, Wine and/or Liquor add Schedule F)	D
446	<b>Health &amp; Personal Care Stores</b> – drug, pharmacy, cosmetic, optical, health food	C
447	<b>Gasoline Retail</b> – sell gasoline with or without convenience store	D

448	<b>Clothing &amp; Accessories</b> – men, women, children, infant, shoe, jewelry	B
451	<b>Sporting Goods, Hobby, Book &amp; Music Stores</b> – toy, fish, gun, books, games	B
452	<b>General Merchandise Stores</b> – department, warehouse clubs, superstores	C
453	<b>Miscellaneous Retailers</b> – florist, gift, novelty, pet, art, tobacco, and yard sales. (With Beer, Wine and/or Liquor add Schedule F)	B
454	<b>Non-Store Retailers</b> – vending machine operators	D + \$2.00 per machine
454.01	<b>Non-Store Retailers</b> – direct selling, electronic shopping, mail-order	D
481	<b>Air Transportation</b> – airline tickets, shipping, freight, charter service	B
482	<b>Rail Transportation</b> – transportation, ticket offices, state regulated	§11-51-124(g)
483	<b>Water Transportation</b> – coastal, freight forwarders, inland, passenger	B
484	<b>Truck Transportation</b> – local, long-distance, freight, moving & storage (includes terminals)	§37-3-33
484230.00	<b>Depot Or Terminal State Law</b>	STATE LAW
484230.01	<b>Trucking Terminal Or Depot State Law</b>	STATE LAW
485	<b>Transit &amp; Ground Passenger Transportation</b> – Taxi Cabs	H
485.01	<b>Transit &amp; Ground Passenger Transportation</b> – charter, vehicle transit services	B
485114.00	<b>Bus Terminal State Law</b>	STATE LAW
486	<b>Pipeline Transportation</b> - crude oil, natural gas, refined petroleum product	D
487	<b>Scenic &amp; Sightseeing Transportation</b> – land, air, water, special transportation	B
488	<b>Support Activities for Transportation</b>	B
491	<b>Postal Service</b>	Exempt
492	<b>Couriers &amp; Messengers</b> – courier & messenger services, local delivery service See Delivery	R
999111.01	<b>Delivery - Business Located Inside Town Limits If Gross Receipts Exceed \$75,000 Call Avenu</b>	R
999111.99	<b>Delivery - Business Located Outside Town Limits If Gross Receipts Exceed \$75,000 Call Avenu</b>	R
493	<b>Warehousing &amp; Storage</b> – distribution, household, refrigerated, special	D
511	<b>Publishing Industries</b> – newspaper, book, periodical, databases, software	B
512	<b>Motion Pictures &amp; Sound Recording Industries</b> – drive-ins, broadcasting	A
513310.00	<b>Telephone Local</b>	I
513320.00	<b>Telephone Long Distance</b>	I
515	<b>Broadcasting</b> – radio, television, except internet	B
516	<b>Internet Publishing and Broadcasting</b>	D
517	<b>Telecommunications</b> – wired, wireless, resellers, local	I § 11-51-128
518	<b>ISPs, Search Portals &amp; Data Processing</b> – all types of information services	D



519	<b>Other Information Services</b>	A
521	<b>Monetary Authorities</b> – central bank main office (not branch location or ATM)	Regulated By State
522	<b>Credit Intermediation and related activities</b>	Q
523	<b>Securities, Commodity Contracts, Investments</b>	A
524	<b>Insurance Carriers &amp; related activities</b>	§11-51-120 thru §11-51-123
524128.00	<b>Insurance All Other Coverage State Law</b>	STATE LAW
524126.00	<b>Insurance Fire Coverage State Law</b>	STATE LAW
525	<b>Funds, Trusts, Other Financial Vehicles</b> – agency accounts, investments	A
531	<b>Real Estate</b> – offices, agents, brokers, management, appraisers, lessors of nonresidential buildings	B §11-51-132
531.01	<b>Lessors of Residential Buildings and Dwellings</b>	W
532	<b>Rental &amp; Leasing Services</b> – auto, truck, trailer, RV, all tangible property	C
541	<b>Professional &amp; Technical Services</b> – individual and/or firm professionals	A
541211.00	<b>Accountant</b> Must Provide Board Certification: Public Accountancy Board	A
541310.00	<b>Architect</b> Must Provide Board Certification: Architects Registration Board	A
541110.00	<b>Attorney</b> Must Provide Board Certification: Alabama State Bar	A
541330.00	<b>Engineer</b> Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
541360.00	<b>Surveyor</b> Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
541940.00	<b>Veterinarian</b> Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
551	<b>Management of Companies &amp; Enterprises</b>	A
561	<b>Administrative &amp; Waste Services</b> – support services	A
561.01	<b>Extermination/Pest Control</b> Must Provide Board Certification: Department of Agriculture and Industries	A
562	<b>Waste Management &amp; Remediation Services</b> – companies, trucks, septic tanks	D
611	<b>Educational Services</b> – technical, computer, sports, services, business, training	D
621	<b>Ambulatory Health Care Services</b> – medical, individual or firm (professional)	D
622	<b>Hospitals</b> – surgical, substance abuse, psychiatric, general care, special	C
623	<b>Nursing Care &amp; Residential Care Facility</b> – day care, assisted living	D
624	<b>Social Assistance</b> – shelters, vocational, abuse, emergency	D
624.01	<b>Social Assistance</b> –child-care Must Provide Board Certification: Department of Human Resources	D
711	<b>Performing Arts and Sports</b> – dance, musical, teams, tracks, promoters, agents	A
712	<b>Museums</b> – museums and historical sites, zoos, botanical gardens, parks	C

713	<b>Amusement &amp; Recreation</b> – gambling, arcades, casinos, marinas, fitness	B
721	<b>Accommodations</b> – hotels, motels and similar facilities, boarding houses	C
722	<b>Food Service &amp; Drinking Places</b> – restaurant, club, lounge, bar, etc. (With Beer, Wine and/or Liquor add Schedule F)	D
811	<b>Repairs and Maintenance</b> – auto, paint/body, carwash, other vehicular	D
812.01	<b>Personal &amp; Laundry Services</b> – hair, skin, diet, nail	B
812.02	<b>Barber, beautician</b>	B
812	<b>Fortune Teller/Clairvoyant</b> – individual reader license	\$2,500 min.
813	<b>Membership Associations &amp; Organizations</b>	B
814	<b>Private Households</b>	C
921	<b>Executive, Legislative &amp; General Government</b>	Exempt
922	<b>Justice, Public Order &amp; Safety Activities</b>	Exempt
925	<b>Community &amp; Housing Program Administration</b>	Exempt
926	<b>Administration of Economic Programs</b>	Exempt
927	<b>Space Research &amp; Technology</b>	Exempt
928	<b>National Security &amp; International Affairs</b>	Exempt
999.01	<b>Unclassified Miscellaneous Business</b> – services not elsewhere classified	C
999	<b>Unclassified Misc. Personal Service</b> – services not elsewhere classified	B

# Calculation Information

## Schedule “A” – If gross receipts are:

SCHEDULE A				
MORE THAN	LESS THAN	BASE RATE	DEDUCTIBLE	TAX RATE
0	\$99,999.00	\$125.00		
\$100,000.00	\$199,999.00	\$300.00	\$100,000.00	0.00241
\$200,000.00	\$299,999.00	\$541.00	\$200,000.00	0.00205
\$300,000.00	\$399,999.00	\$746.00	\$300,000.00	0.00194
\$400,000.00	\$499,999.00	\$940.00	\$400,000.00	0.00189
\$500,000.00	\$599,999.00	\$1,129.00	\$500,000.00	0.00184
\$600,000.00	\$699,999.00	\$1,313.00	\$600,000.00	0.00180
\$700,000.00	\$799,999.00	\$1,492.00	\$700,000.00	0.00175
\$800,000.00	\$899,999.00	\$1,668.00	\$800,000.00	0.00170
\$900,000.00	\$999,999.00	\$1,838.00	\$900,000.00	0.00166
\$1,000,000.00	\$1,099,999.00	\$2,004.00	\$1,000,000.00	0.00161
\$1,100,000.00	\$1,199,999.00	\$2,165.00	\$1,100,000.00	0.00156
\$1,200,000.00	\$1,299,999.00	\$2,321.00	\$1,200,000.00	0.00152
\$1,300,000.00	\$1,399,999.00	\$2,473.00	\$1,300,000.00	0.00147
\$1,400,000.00	\$1,499,999.00	\$2,620.00	\$1,400,000.00	0.00142
\$1,500,000.00	\$1,999,999.00	\$2,762.00	\$1,500,000.00	0.00140
\$2,000,000.00	\$2,499,999.00	\$3,462.00	\$2,000,000.00	0.00138
\$2,500,000.00	\$2,999,999.00	\$4,152.00	\$2,500,000.00	0.00135
\$3,000,000.00	\$3,499,999.00	\$4,827.00	\$3,000,000.00	0.00131
\$3,500,000.00	\$3,999,999.00	\$5,482.00	\$3,500,000.00	0.00126
\$4,000,000.00	\$4,999,999.00	\$6,112.00	\$4,000,000.00	0.00121
\$5,000,000.00	\$5,999,999.00	\$7,322.00	\$5,000,000.00	0.00117
\$6,000,000.00	\$7,999,999.00	\$8,492.00	\$6,000,000.00	0.00112
\$8,000,000.00	\$10,999,999.00	\$10,732.00	\$8,000,000.00	0.00107
\$11,000,000.00	\$13,999,999.00	\$13,942.00	\$11,000,000.00	0.00103
\$14,000,000.00	\$57,999,999.00	\$17,032.00	\$14,000,000.00	0.00098
\$58,000,000.00	\$91,999,999.00	\$60,152.00	\$58,000,000.00	0.00089
\$92,000,000.00	OVER 92 MM	\$90,412.00	\$92,000,000.00	0.00070

**Schedule “B” – If gross receipts are:**

SCHEDULE B				
MORE THAN	LESS THAN	BASE RATE	DEDUCTIBLE	TAX RATE
0	\$99,999.00	\$125.00		
\$100,000.00	\$199,999.00	\$259.00	\$100,000.00	0.00205
\$200,000.00	\$299,999.00	\$464.00	\$200,000.00	0.00176
\$300,000.00	\$399,999.00	\$640.00	\$300,000.00	0.00166
\$400,000.00	\$499,999.00	\$806.00	\$400,000.00	0.00162
\$500,000.00	\$599,999.00	\$968.00	\$500,000.00	0.00158
\$600,000.00	\$699,999.00	\$1,126.00	\$600,000.00	0.00154
\$700,000.00	\$799,999.00	\$1,280.00	\$700,000.00	0.00150
\$800,000.00	\$899,999.00	\$1,430.00	\$800,000.00	0.00146
\$900,000.00	\$999,999.00	\$1,576.00	\$900,000.00	0.00142
\$1,000,000.00	\$1,099,999.00	\$1,718.00	\$1,000,000.00	0.00138
\$1,100,000.00	\$1,199,999.00	\$1,856.00	\$1,100,000.00	0.00134
\$1,200,000.00	\$1,299,999.00	\$1,990.00	\$1,200,000.00	0.00130
\$1,300,000.00	\$1,399,999.00	\$2,120.00	\$1,300,000.00	0.00126
\$1,400,000.00	\$1,499,999.00	\$2,246.00	\$1,400,000.00	0.00122
\$1,500,000.00	\$1,999,999.00	\$2,368.00	\$1,500,000.00	0.00120
\$2,000,000.00	\$2,499,999.00	\$2,968.00	\$2,000,000.00	0.00118
\$2,500,000.00	\$2,999,999.00	\$3,358.00	\$2,500,000.00	0.00116
\$3,000,000.00	\$3,499,999.00	\$4,138.00	\$3,000,000.00	0.00112
\$3,500,000.00	\$3,999,999.00	\$4,698.00	\$3,500,000.00	0.00108
\$4,000,000.00	\$4,999,999.00	\$5,238.00	\$4,000,000.00	0.00104
\$5,000,000.00	\$5,999,999.00	\$6,278.00	\$5,000,000.00	0.00100
\$6,000,000.00	\$7,999,999.00	\$7,278.00	\$6,000,000.00	0.00096
\$8,000,000.00	\$10,999,999.00	\$9,198.00	\$8,000,000.00	0.00092
\$11,000,000.00	\$13,999,999.00	\$11,958.00	\$11,000,000.00	0.00088
\$14,000,000.00	\$57,999,999.00	\$14,598.00	\$14,000,000.00	0.00084
\$58,000,000.00	\$91,999,999.00	\$51,398.00	\$58,000,000.00	0.00076
\$92,000,000.00	OVER 92 MM	\$77,398.00	\$92,000,000.00	0.00060

**Schedule “C” – If gross receipts are:**

SCHEDULE C				
MORE THAN	LESS THAN	BASE RATE	DEDUCTIBLE	TAX RATE
0	\$99,000.00	\$125.00		
\$100,000.00	\$199,999.00	\$211.00	\$100,000.00	0.00172
\$200,000.00	\$299,999.00	\$383.00	\$200,000.00	0.00147
\$300,000.00	\$399,999.00	\$530.00	\$300,000.00	0.00138
\$400,000.00	\$499,999.00	\$668.00	\$400,000.00	0.00135
\$500,000.00	\$599,999.00	\$803.00	\$500,000.00	0.00132
\$600,000.00	\$699,999.00	\$935.00	\$600,000.00	0.00128
\$700,000.00	\$799,999.00	\$1,063.00	\$700,000.00	0.00125
\$800,000.00	\$899,999.00	\$1,188.00	\$800,000.00	0.00122
\$900,000.00	\$999,999.00	\$1,310.00	\$900,000.00	0.00118
\$1,000,000.00	\$1,099,999.00	\$1,428.00	\$1,000,000.00	0.00115
\$1,100,000.00	\$1,199,999.00	\$1,543.00	\$1,100,000.00	0.00112
\$1,200,000.00	\$1,299,999.00	\$1,655.00	\$1,200,000.00	0.00108
\$1,300,000.00	\$1,399,999.00	\$1,763.00	\$1,300,000.00	0.00105
\$1,400,000.00	\$1,499,999.00	\$1,868.00	\$1,400,000.00	0.00102
\$1,500,000.00	\$1,999,999.00	\$1,970.00	\$1,500,000.00	0.00100
\$2,000,000.00	\$2,499,999.00	\$2,470.00	\$2,000,000.00	0.00098
\$2,500,000.00	\$2,999,999.00	\$2,960.00	\$2,500,000.00	0.00097
\$3,000,000.00	\$3,499,999.00	\$3,445.00	\$3,000,000.00	0.00093
\$3,500,000.00	\$3,999,999.00	\$3,910.00	\$3,500,000.00	0.00090
\$4,000,000.00	\$4,999,999.00	\$4,360.00	\$4,000,000.00	0.00087
\$5,000,000.00	\$5,999,999.00	\$5,230.00	\$5,000,000.00	0.00083
\$6,000,000.00	\$7,999,999.00	\$6,060.00	\$6,000,000.00	0.00080
\$8,000,000.00	\$10,999,999.00	\$7,660.00	\$8,000,000.00	0.00077
\$11,000,000.00	\$13,999,999.00	\$9,970.00	\$11,000,000.00	0.00073
\$14,000,000.00	\$57,999,999.00	\$12,160.00	\$14,000,000.00	0.00070
\$58,000,000.00	\$91,999,999.00	\$42,960.00	\$58,000,000.00	0.00063
\$92,000,000.00	OVER 92 MM	\$64,380.00	\$92,000,000.00	0.00050

**Schedule “D” – If gross receipts are:**

SCHEDULE D				
MORE THAN	LESS THAN	BASE RATE	DEDUCTIBLE	TAX RATE
0	\$99,999.00	\$135.00		
\$100,000.00	\$199,999.00	\$170.00	\$100,000.00	0.00133
\$200,000.00	\$299,999.00	\$303.00	\$200,000.00	0.00117
\$300,000.00	\$399,999.00	\$420.00	\$300,000.00	0.00111
\$400,000.00	\$499,999.00	\$531.00	\$400,000.00	0.00108
\$500,000.00	\$599,999.00	\$639.00	\$500,000.00	0.00105
\$600,000.00	\$699,999.00	\$744.00	\$600,000.00	0.00103
\$700,000.00	\$799,999.00	\$847.00	\$700,000.00	0.00100
\$800,000.00	\$899,999.00	\$947.00	\$800,000.00	0.00097
\$900,000.00	\$999,999.00	\$1,044.00	\$900,000.00	0.00095
\$1,000,000.00	\$1,099,999.00	\$1,139.00	\$1,000,000.00	0.00092
\$1,100,000.00	\$1,199,999.00	\$1,231.00	\$1,100,000.00	0.00089
\$1,200,000.00	\$1,299,999.00	\$1,320.00	\$1,200,000.00	0.00087
\$1,300,000.00	\$1,399,999.00	\$1,407.00	\$1,300,000.00	0.00084
\$1,400,000.00	\$1,499,999.00	\$1,491.00	\$1,400,000.00	0.00081
\$1,500,000.00	\$1,999,999.00	\$1,572.00	\$1,500,000.00	0.00080
\$2,000,000.00	\$2,499,999.00	\$1,972.00	\$2,000,000.00	0.00079
\$2,500,000.00	\$2,999,999.00	\$2,367.00	\$2,500,000.00	0.00077
\$3,000,000.00	\$3,499,999.00	\$2,752.00	\$3,000,000.00	0.00075
\$3,500,000.00	\$3,999,999.00	\$3,127.00	\$3,500,000.00	0.00072
\$4,000,000.00	\$4,999,999.00	\$3,487.00	\$4,000,000.00	0.00069
\$5,000,000.00	\$5,999,999.00	\$4,177.00	\$5,000,000.00	0.00067
\$6,000,000.00	\$7,999,999.00	\$4,847.00	\$6,000,000.00	0.00064
\$8,000,000.00	\$10,999,999.00	\$6,127.00	\$8,000,000.00	0.00061
\$11,000,000.00	\$13,999,999.00	\$7,957.00	\$11,000,000.00	0.00059
\$14,000,000.00	\$57,999,999.00	\$9,727.00	\$14,000,000.00	0.00056
\$58,000,000.00	\$91,999,999.00	\$34,367.00	\$58,000,000.00	0.00051
\$92,000,000.00	OVER 92 MM	\$51,707.00	\$92,000,000.00	0.00040

## **Schedule "E" - Utilities**

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

## **Schedule "F" - Beer, Wine & Liquor**

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus business license code.
	312141	350.00	
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	350.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	350.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	350.00	
	313131	75.00	
110 (Wholesale Table Wine & Beer)	312132	375.00	Distributors License

## **Schedule "G" – Peddlers & Non Local Vendors**

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 "H" - 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 decal
All taxi cabs or limousines over 1	\$ 25.00 per decal

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

Code of Alabama 11-51-128 - for telephones and establish other rates and/or schedules for various other telecommunications businesses.

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

Each person licensed by the board under a special events license to sell and retail shall pay a license fee in an amount equal to one-half (1/2) of the license fee paid to the State of Alabama.

## **Schedule "K"**

Reserved.

## **Schedule "L" - Vending Machines**

In addition to the license in schedule D, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

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

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

In addition to the license in Schedule D, there shall be a decal affixed to each machine and the cost of said decals shall be according to the following table:

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

## **Schedule "N" - Amusement Devices**

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

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

In addition to the license thereto, there shall be a decal affixed to each piece of equipment and the cost of said decals shall be according to the following table:

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

## **Schedule "P" – Non Store Retailer peddlers license/itinerant peddler**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be: **\$150.00 plus 0.133% of Gross**

– If over \$100,000.00 see Table D

## **Schedule "Q" - 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 "R" - 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).

## Schedule "S-V" – Reserved

## Schedule "W" – Real Residential Property Rental

The rate for the real residential property rental is established in Section 4.D and is as follows:

<b>GROSS RECEIPTS</b>		<b>Base Rate plus Percentage of Gross Receipts</b>	
<b>MORE THAN</b>	<b>LESS THAN</b>	<b>BASE RATE +</b>	<b>RATE</b>
\$0.00	\$99,999.00	\$125.00	2.00%
\$100,000.00	\$199,999.00	\$211.00	1.72%
\$200,000.00	\$299,999.00	\$383.00	1.47%
\$300,000.00	\$399,999.00	\$530.00	1.38%
\$400,000.00	\$499,999.00	\$668.00	1.35%
\$500,000.00	\$599,999.00	\$803.00	1.32%
\$600,000.00	\$699,999.00	\$935.00	1.28%
\$700,000.00	\$799,999.00	\$1,063.00	1.25%
\$800,000.00	\$899,999.00	\$1,188.00	1.22%
\$900,000.00	\$999,999.00	\$1,310.00	1.18%
\$1,000,000.00	\$1,099,999.00	\$1,428.00	1.15%
\$1,100,000.00	\$1,199,999.00	\$1,543.00	1.12%
\$1,200,000.00	\$1,299,999.00	\$1,655.00	1.08%
\$1,300,000.00	\$1,399,999.00	\$1,763.00	1.05%
\$1,400,000.00	\$1,499,999.00	\$1,868.00	1.02%
\$1,500,000.00	\$1,999,999.00	\$1,970.00	1.00%
\$2,000,000.00	\$2,499,999.00	\$2,470.00	0.98%
\$2,500,000.00	\$2,999,999.00	\$2,960.00	0.97%
\$3,000,000.00	\$3,499,999.00	\$3,445.00	0.93%
\$3,500,000.00	\$3,999,999.00	\$3,910.00	0.90%
\$4,000,000.00	\$4,999,999.00	\$4,360.00	0.87%
\$5,000,000.00	\$5,999,999.00	\$5,230.00	0.83%
\$6,000,000.00	\$7,999,999.00	\$6,060.00	0.80%
\$8,000,000.00	\$10,999,999.00	\$7,660.00	0.77%
\$11,000,000.00	\$13,999,999.00	\$9,970.00	0.73%
\$14,000,000.00	\$57,999,999.00	\$12,160.00	0.70%
\$58,000,000.00	\$91,999,999.00	\$42,960.00	0.63%
\$92,000,000.00	OVER 92 MM	\$64,380.00	0.50%