







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

Not applicable in Rutledge.

## Penalty and Interest, Rate of

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

All licenses not paid within thirty (30) days from the date they fall due (January 1<sup>st</sup>) will increase by a 10% penalty due February 16<sup>th</sup> plus interest at the current state interest rate.

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

## Posting of License

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

## Transfer of License information

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

## Type of License

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

## Zoning

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

## Questions?

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

Website: [www.avenuinsights.com](http://www.avenuinsights.com)

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

Phone: (800) 556-7274

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

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
10	ACCOUNTANTS & AUDITORS Must Provide Board Certification: Public Accountancy Board	541211	\$ 100.00
20	ADVERTISING	541990	\$ 50.00
30	AGENTS-EACH PERSON RESIDING IN THE CITY	524210	\$ 50.00
31	AGENT - EACH PERSON NOT RESIDING IN THE CITY PER YEAR	524210	\$ 125.00
32	AGENT - EACH PERSON NOT RESIDING IN THE CITY PER WEEK	524210	\$ 50.00
33	AGENT BOOKS AND PERIODICALS	524210	\$ 35.00
34	AGENT FOR LABOR UNIONS OR ASSOCIATIONS	524210	\$ 250.00
35	AGENT PERSON NOT RESIDING IN THE CITY PER DAY	524210	\$ 25.00
40	AIR CONDITION & REFRIGERATION REPAIR Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	811412	\$ 75.00
50	ALUMINUM CAN DEALER	453310	\$ 50.00
60	AMBULANCE SERVICE Must Provide Board Certification: Alabama EMSP Licensure	621910	\$ 75.00
65	AMMUNITION	451110	\$ 50.00
70	ANTIQUA DEALER	453220	\$ 75.00
80	APARTMENT COMPLEX PER APARTMENT	721310	\$ 5.00
90	ARCHITECT Must Provide Board Certification: Architects Registration Board	541310	\$ 100.00
100	ARMOURED CAR SERVICE	492110	\$ 75.00
105	ASSISTED LIVING	623110	\$ 150.00
110	AUCTIONEERS Must Provide Board Certification: Auctioneers Board	524210	\$ 100.00
111	AUCTIONEER SELLING REAL ESTATE Must Provide Board Certification: Auctioneers Board	531210	\$ 150.00
112	AUCTIONEERS SELLING LIVESTOCK Must Provide Board Certification: Auctioneers Board	112990	\$ 75.00
120	AUTOMOBILE DEALER REPAIR SHOP & PAINT	811118	\$ 100.00
121	AUTO DEALER USED Must Provide Board Certification: Revenue Department-License Section	441110	\$ 100.00
122	AUTOMOBILE SALESMAN, WHEN NOT IN CONNECTION WITH LICENSED DEALER Must Provide Board Certification: Revenue Department-License Section	524210	\$ 50.00
123	PAINT AND BODY SHOP	811118	\$ 75.00
124	TRUCK DEALER Must Provide Board Certification: Revenue Department-License Section	441110	\$ 100.00
125	RENTAL/U-HAUL	532310	\$ 75.00
140	REPAIR SHOP AND GARAGE	811118	\$ 75.00
150	JUNK DEALER AND/OR USED AUTO PARTS	453310	\$ 75.00
151	DEALER IN AUTO PARTS AND ACCESSORIES	811118	\$ 75.00

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
152	FREIGHT EACH PERSON OR FIRM ENGAGED IN THE BUSINESS OF CHARGING FREIGHT FOR HIRE BY MOTOR VEHICLES FIRST CONVEYANCE SO USED	484110	\$ 50.00
153	EACH ADDITIONAL CONVEYANCE SO USED PER YEAR	484110	\$ 25.00
154	EACH FIRM ENGAGED IN CARRYING PASSENGES FOR HIRE BY MOTOR CAR	485113	\$ 50.00
155	BUS STATION	485114	\$ 50.00
156	CAR WASH	561720	\$ 40.00
160	AWNINGS - MANUFACTURE, SALES AND SERVICE	333990	\$ 75.00
170	BAIT & TACKLE	114118	\$ 50.00
180	BAKERIES Must Provide Board Certification: Department of Health Permit	311991	\$ 50.00
190	BANKS	522110	\$ 250.00
200	BARBERSHOP WITH ONE CHAIR Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	812199	\$ 50.00
201	BARBERSHOP FOR EACH ADDITIONAL CHAIR Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	812199	\$ 10.00
205	BATTING CAGES	713110	\$ 50.00
210	BEAUTY SHOP/NAILS & FACIAL	812199	\$ 50.00
215	BED & BREAKFAST	721191	\$ 150.00
220	BEER AT RETAIL ON PREMISES Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	312122	\$ 75.00
221	BEER AT RETAIL OFF PREMISES Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	312121	\$ 50.00
222	BEER & WINE OFF PREMISES Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	312121	\$ 75.00
223	DISTRIBUTION OF BEER FOR RESALE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	312212	\$ 275.00
224	DISTRIBUTION OF WINE FOR RESALE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	312212	\$ 275.00
225	DISTRIBUTION OF WINE AND BEER FOR RESALE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	312212	\$ 375.00
230	BILLIARD OR POOL ROOM	713110	\$ 60.00
231	BILLIARD OR POOL ROOM FOR EACH ADDITIONAL TABLE	910002	\$ 25.00
240	BONDMAN	524210	\$ 75.00
250	BOTTLE SHOP	453220	\$ 50.00
260	BOTTLING WORKS/SOFT DRINK	312212	\$ 250.00
270	BOWLING ALLEY	713110	\$ 100.00
280	BUILDING MATERIALS DEALERS	444130	\$ 150.00
290	BUTANE GAS	221210	\$ 150.00
295	CABLE TV	517315	\$ 100.00
300	CABINET SHOP OR FURNITURE REPAIR SHOP	337129	\$ 65.00
305	CAR WASH	811118	\$ 50.00

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
310	CARPET & FLOOR COVERING	238330	\$ 50.00
330	CATERING Must Provide Board Certification: Department of Health Permit	722320	\$ 50.00
340	CERAMIC SHOP	327331	\$ 50.00
350	CHAIN SAW SHOP	811412	\$ 100.00
360	CHIMNEY SWEEP	811118	\$ 50.00
370	CHIROPRACTORS Must Provide Board Certification: Chiropractic Examiners Board	541311	\$ 150.00
380	CIRCUSES OR SHOW OF LIKE CHARACTER	713110	\$ 150.00
390	CLINIC	621498	\$ 150.00
400	COLLECTIONS AGENCY	522390	\$ 50.00
410	CONCRETE MIXING PLANT	238140	\$ 100.00
420	CONTRACTOR, GENERAL CONTRACTORS Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	236220	\$ 150.00
430	ELECTRICAL CONTRACTORS Must Provide Board Certification: Alabama Electrical Contractors Board	238210	\$ 100.00
431	PLUMBING CONTRACTOR Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	238220	\$ 100.00
432	ROOFING CONTRACT	238160	\$ 100.00
433	PAINTING CONTRACTOR	238320	\$ 100.00
434	SPECIALTY CONTRACTORS	238350	\$ 100.00
435	TRANSIENT CONTRACTORS	236220	\$ 100.00
436	MASONRY CONTRACTORS	238140	\$ 100.00
437	ANY CONTRACTOR WHO ENGAGES IN MORE THAN ONE BUSINESS	238220	\$ 50.00
438	OTHER CONTRACTORS	238320	\$ 100.00
440	COSMETICS	812199	\$ 50.00
450	COTTON GINS	115114	\$ 250.00
455	COUNSELING	624110	\$ 100.00
460	CRAFTS	327331	\$ 50.00
470	DANCE INSTRUCTOR	611699	\$ 75.00
480	DAY CARE CENTER Must Provide Board Certification: Department of Human Resources	623110	\$ 50.00
490	DANCE HALL	713110	\$ 250.00
500	DELIVERIES INSIDE CITY LIMITS	561621	V
500	DELIVERIES OUTSIDE CITY LIMITS	561621	V
510	DENTISTRY Must Provide Board Certification: Board of Dental Examiners of Alabama	541210	\$ 150.00
511	LAB TECHNICIANS	541990	\$ 50.00
520	DIAPER SERVICE	812331	\$ 50.00



Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
530	DOCTOR OR PHYSICIAN Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	541111	\$ 150.00
540	DRY CLEANING	453220	\$ 100.00
541	LAUNDRY, LOCAL	453220	\$ 100.00
542	DRY CLEANING OUT OF TOWN	453220	\$ 300.00
543	LAUNDRY OUT OF TOWN	453220	\$ 150.00
544	DRY CLEANING AND LAUNDRY OUT OF TOWN	453220	\$ 400.00
550	ELECTROLYSIS	446110	\$ 35.00
560	ENGINEER CIVIL Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	541330	\$ 100.00
570	EXTERMINATOR Must Provide Board Certification: Department of Agriculture and Industries	561710	\$ 75.00
580	FARM IMPLEMENTS INCLUDING TRACTORS Must Provide Board Certification: Revenue Department-License Section	115114	\$ 75.00
590	FARM PRODUCE BUYER	112990	\$ 50.00
600	FEED MILL	115114	\$ 75.00
610	FENCING	238160	\$ 100.00
620	FERTILIZER COMMERCIAL	115114	\$ 100.00
630	FILLING STATION EACH FILLING OR SERVICE STATION SELLING GASOLINE, OIL OR OTHER FUEL	447110	\$ 35.00
631	FILLING STATION ADDITIONAL PUMPS	447110	\$ 15.00
640	FLEA MARKET	453310	\$ 125.00
650	FLORIST	453220	\$ 75.00
651	FLORIST FOR OUT OF TOWN	453220	\$ 100.00
655	FLOOR COVERING	238330	\$ 100.00
660	FORMAL RENTAL	452990	\$ 75.00
670	FORTUNE TELLER PER WEEK	812990	\$ 125.00
680	FROZEN FOOD LOCKER	424430	\$ 100.00
690	FRUIT DEALER	454391	\$ 50.00
700	FURNITURE OUT OF TOWN OR TRANSIENT DEALER	454391	\$ 250.00
710	GAME ROOM REQUIRED MORE THAN 2 VIDEO GAMES MUST ALSO PURCHASE 1540	451110	\$ 100.00
720	GARBAGE COLLECTOR	562998	\$ 50.00
730	GAS DEALER WHOLESALE	422720	\$ 250.00
735	GO-KARTS	713110	\$ 50.00
740	GOLF COURSES	713110	\$ 50.00
750	GRAPHIC SHOP	453220	\$ 75.00
757	GROSS RECEIPTS OF UTILITY SALES	221122	3%
760	GRIST MILL	111998	\$ 50.00
770	GUNS AND AMMUNITION	451110	\$ 75.00
780	HANDYMAN/REPAIR	238130	\$ 50.00
790	HATCHERY	111290	\$ 150.00

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
800	HEALTH CLUB	812199	\$ 75.00
804	HEALTH CARE	623110	\$ 100.00
805	HOSPITAL	622110	\$ 250.00
810	HOTEL OR MOTEL	721110	\$ 150.00
82	HOUSE MOVER	238130	\$ 100.00
830	ICE MACHINE	453220	\$ 50.00
840	INCOME TAX SERVICE	541211	\$ 75.00
845	INSTRUCTOR	611519	
850	INTERNET PROVIDER	519190	\$ 150.00
860	INVESTIGATOR	541990	\$ 100.00
870	INSURANCE FIRE AND MARINE	524126	11-51-120/123
871	INSURANCE OTHER	524128	11-51-120/123
875	JANITORIAL SERVICE	561720	\$ 50.00
880	JOB PRINTING	323110	\$ 75.00
885	WATCH REPAIR	453220	\$ 50.00
890	JUKE BOX	454210	\$ 25.00
900	LANDSCAPING	561730	\$ 50.00
910	LAWN SERVICE	561730	\$ 50.00
930	LAWYERS PER INDIVIDUAL Must Provide Board Certification: Alabama State Bar	541110	\$ 150.00
940	LINEN SUPPLY	812199	\$ 50.00
950	LIQUOR RETAIL PACKAGE STORE Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	445310	\$ 250.00
955	LIQUOR LOUNGE RETAIL Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	722410	\$ 300.00
960	LOAN COMPANIES	522120	\$ 200.00
970	LOCKSMITH	238130	\$ 50.00
980	LUNCH STAND Must Provide Board Certification: Department of Health Permit	722211	\$ 50.00
990	MANUFACTURER	314129	\$ 150.00
1000	MATTRESS MANUFACTURING	339999	\$ 75.00
1010	MEAT MARKET Must Provide Board Certification: Department of Health Permit	445120	\$ 75.00
1011	MERCHANDISE	452990	See Merchant
1020	MERCHANT \$10,000 OR LESS	452990	\$ 75.00
1021	MERCHANT \$10,000 TO \$25,000	452990	\$ 100.00
1022	MERCHANT \$25,000 AND ABOVE	452990	\$ 150.00
1030	MERCHANTS, TAILORS	448130	\$ 75.00
1040	MINI-STORAGE	999111	\$ 100.00
1050	MINIATURE GOLF COURSE	713110	\$ 100.00
1060	MOBILE HOME DEALER	453220	\$ 100.00
1070	MONUMENT DEALER	812199	\$ 75.00
1071	MONUMENT DEALER OUT OF TOWN	812199	\$ 100.00
1080	MOTEL	721110	\$ 150.00

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
1090	MOTION PICTURE	713110	\$ 100.00
1095	MOVIE RENTAL	713110	\$ 50.00
1096	NAIL SALON	812199	\$ 50.00
1100	NEON SIGNS	238130	\$ 50.00
1110	NEWSPAPER	511110	\$ 150.00
1120	NEWSPAPER RACKS	999111	\$ 50.00
1125	NEWSPAPER RACK EACH ADDITIONAL	999111	\$ 5.00
1130	NURSERY DEALER	561730	\$ 75.00
1140	NURSING HOME Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	623110	\$ 250.00
1145	OIL CHANGE	441310	\$ 70.00
1150	OPTICIAN OR OPTOMETRIST Must Provide Board Certification: Optometry Board	541320	\$ 150.00
1151	PROPANE GAS	424720	\$ 150.00
1160	PROFESSIONAL SERVICES/TECHNICAL	541990	\$ 100.00
1180	PAWNSHOP	522298	\$ 100.00
1190	PEA SHELLER	111130	\$ 25.00
1200	PEANUTS BUYING AND SELLING	115114	\$ 50.00
1210	PECANS BUYING AND SELLING	115114	\$ 75.00
1220	PEDDLERS RESIDENT OF CRENSHAW COUNTY	454391	\$ 75.00
1225	PEDDLERS NON-RESIDENT OF CRENSHAW COUNTY	454391	\$ 200.00
1226	PET GROOMER	453220	\$ 50.00
1230	PHARMACIST Must Provide Board Certification: Pharmacy Board	446110	\$ 150.00
1240	PHOTOGRAPHERS IN STUDIO	541921	\$ 75.00
1241	PHOTOGRAPHER	541921	\$ 75.00
1242	PHOTOGRAPHER PHOTO DEVELOPING	541921	\$ 60.00
1244	PHOTO DEVELOPING	541921	
1250	PIANO TUNER	451140	\$ 35.00
1255	PRODUCE STAND	111998	\$ 50.00
1260	QUICK FREEZE PLANT	999111	\$ 100.00
1270	RADIO BROADCASTING STATION	515112	\$ 125.00
1280	RADIO AND TV REPAIR SHOP	443112	\$ 75.00
1290	REAL ESTATE	531210	\$ 100.00
1291	REAL ESTATE FOR EACH SALESMAN	531210	\$ 35.00
1293	REAL ESTATE APPRAISERS Must Provide Board Certification: Alabama Real Estate Appraisers Board	531210	\$ 50.00
1295	RENTAL SERVICE	532310	\$ 50.00
1300	RESTAURANT Must Provide Board Certification: Department of Health Permit	722110	\$ 50.00
1310	SAW MILL	113110	\$ 150.00

Section no.	Classification/Business Description including Certification information	NAICS Code	For Calculation Information See Schedule
1315	SERVICE/TECHNICAL	541990	\$ 75.00
1320	SEPTIC TANK CONTRACTORS	562998	\$ 50.00
1340	SHOOTING GALLERY	451110	\$ 150.00
1350	SIGN PAINTERS	238320	\$ 25.00
1360	SKATING RINK	713110	\$ 50.00
1361	SNO BIZ STAND <i>Must Provide Board Certification: Department of Health Permit</i>	453220	\$ 50.00
1362	ICE CREAM TRUCK <i>Must Provide Board Certification: Department of Health Permit</i>	453220	\$ 50.00
1380	SOFT DRINK	910001	\$ 25.00
1390	TANNING SALON	812199	\$ 75.00
1392	TANNING SALON 2 OR MORE BEDS	812199	\$ 125.00
1395	TAXI SERVICE	485320	\$ 50.00
1400	TAXIDERMY	451110	\$ 75.00
1410	TELEGRAPH COMPANY	519190	\$ 50.00
1415	TAXI SERVICE	485310	\$ 50.00
1420	TELEPHONE COMPANY	517310	\$ 15.00
1421	TELEPHONE COMPANY LONG DISTANCE	517320	\$ 8.00
1430	TELEPHONE TOWER	517212	\$ 250.00
1440	TERMITE EXTERMINATORS <i>Must Provide Board Certification: Department of Agriculture and Industries</i>	561710	\$ 75.00
1441	TEMPORARY EMPLOYMENT SERVICE	561320	
1450	TIRE RECAPPING	811118	\$ 75.00
1460	TRADING STAMPS	423920	\$ 200.00
1470	TREE SURGEONS	238130	\$ 75.00
1480	TRUCK LINE	336112	\$ 150.00
1490	TRUCKING	336112	\$ 75.00
1500	UNDERTAKER <i>Must Provide Board Certification: Board of Funeral Services</i>	812199	\$ 125.00
1510	UPHOLSTERY	811118	\$ 75.00
1515	UNIFORM SERVICES	448130	\$ 50.00
1520	VENDING MACHINES - EACH MACHINE	911001	\$ 15.00
1525	VENDING MACHINES	454210	\$ 60.00
1530	VETERINARY DOCTOR <i>Must Provide Board Certification: Alabama Veterinary Medical Examiners Board</i>	541940	\$ 150.00
1540	VIDEO GAMES – EACH MACHINE – REQUIRES GAME ROOM LICENSE	910003	\$ 35.00
1550	VIDEO RENTAL	454210	\$ 50.00
1560	WAREHOUSE/STORAGE	493110	\$ 75.00
1570	WASHARTERIA	999222	\$ 50.00
1580	WASHARTERIA WITH LAUNDRY	999222	\$ 75.00
1585	WESTERN UNION	524210	\$ 50.00
1590	WHOLESALE DEALERS	999111	\$ 150.00
1600	WOOD CRAFT	238130	\$ 50.00
1610	WRECKER SERVICE	999111	\$ 50.00

## **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).