



City of Samson (9317) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the City of Samson

All businesses operating in the city limits or police jurisdiction of the City of Samson 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.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	Gross	Accommodations - bed and breakfast inns and services	D
721110	Gross	Accommodations - hotels, motels and similar facilities	C
721310	Gross	Accommodations - rooming houses and boarding houses	E
721214	Gross	Accommodations - trailer parks, RV parks, and travel parks	E
541211	Gross	Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	A
561499	Gross	Administrative services - answering, employment, security, travel	C
541810	Gross	Advertising Agencies – agencies and consulting services	A
524210	Gross	Agent Office - administration of third parties, pension funds, annuities, etc.	B
115111	Gross	Agriculture support – cotton gin	F
115114	Gross	Agriculture support farm management, post-harvest activities	F
481111	Gross	Air transportation - airline tickets, shipping, freight, charters service	B
812990	Gross	All other Personal Services – Bail Bond, escort, nail, skin, diet	B
561990	Gross	All Other Support Services – auctioneers, shredding, trading stamp	F
621910	Gross	Ambulance - ambulance company and/or services	D
713110	Gross	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	B
112990	Gross	Animals - dairy, cattle, ranching, sheep, raising chickens, poultry	F
315999	Gross	Apparel manufacturing - women, men, children, hosiery, outerwear, accessories	D
335211	Gross	Appliance manufacturing - small appliance, lighting, electrical, battery, freezer	C
541310	Gross	Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	A
711310.01	Gross	Arts and sports - dance, musical, teams, tracks, promoters, agents	B
541110	Gross	Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	A
441320	Gross	Automobile tire dealer – new, used, recapping	C
521111	Flat	Bank Branch or ATM - not main office of bank	U
521110	Flat	Bank Main Office - not branch location or ATM	U
312132	Flat	Beer and Wine Wholesaler - must also submit copy of AL Beverage Control Board License	\$375.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312122	Flat	Beer off premise - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$75.00
312121	Flat	Beer on/off premise – new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$75.00
312132.01	Flat	Beer Wholesaler- must also submit copy of AL Beverage Control Board License	\$250.00
312212	Gross	Beverage manufacturing - all types of soft drinks, bottled water, breweries, ice	E
515120	Gross	Broadcasting - radio and television stations	B
444190	Gross	Building materials - hardware, paint, home center, wallpaper, nursery	C
515210	Gross	Cable – cable and other subscription programming	B
722211	Gross	Café or Restaurant - limited facility or service Must Provide Board Certification: Department of Health Permit	D
811192	Gross	Car Wash – detailing, self-service, polishing, cleaning	C
561740	Gross	Carpet Cleaning – carpet and upholstery cleaning	F
910003	Units	Category for number of - amusement devices and/or games Units: Number of Amusement devices/games	P
910004	Units	Category for number of - buses, taxis, trucks, or other equipment Units: Number of vehicles	Q
910005	Units	Category for number of - employees as a basis for calculating license Units: Number of employees	R
910002	Units	Category for number of - pool tables Units: Number of Pool Tables	O
910006	Units	Category for number of - square feet used for calculating license amount Units: Number of square feet	S
910001	Units	Category for number of - vending machines for all types vending Units: Number of Vending Machines	N
722410	Gross	Caterers - and/or mobile food services Must Provide Board Certification: Department of Health Permit	C
325998	Gross	Chemical manufacturing - of fertilizer, wood, pesticide, paint, soap, resin, plastic	C
621310	Gross	Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	A
448130	Gross	Clothing & accessories - men, women, children, infant, shoe, jewelry	B
312141.02	Flat	Club Class II Lounge Package Store Additional Information: New licensees must be approved by city. Must also submit copy of AL Beverage Control Board License The purchase of this license includes liquor, beer and wine. Must purchase Miscellaneous retailers license 453220.00	\$650.00
334419	Gross	Computer & electronic manufacturing - audio, video, circuit boards, peripherals	C

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
541511	Gross	Computer Programmer - individual and/or professional firm license	A
237310	Gross	Contractors – Asphalt Paving	E
236221	Gross	Contractors - <u>general contractors</u> - itinerant not local Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	T
236220	Gross	Contractors - <u>general contractors</u> , commercial building, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
237991	Gross	Contractors - <u>heavy construction</u> - itinerant not local Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	T
237990	Gross	Contractors - <u>heavy construction</u> , highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
236118	Gross	Contractors – Remodeling Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
238340	Gross	Contractors - <u>specialty trade</u> – brick mason	E
237990.01	Gross	Contractors - <u>specialty trade</u> - building equipment & mechanical install	E
238130.01	Gross	Contractors – <u>specialty trade</u> – carpentry	E
238110	Gross	Contractors - <u>specialty trade</u> - concrete contractors, foundations, flooring	E
238910	Gross	Contractors - <u>specialty trade</u> – demolition, excavation, site development	E
238310	Gross	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	E
238210	Gross	Contractors - <u>specialty trade</u> - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	E
238990	Gross	Contractors – <u>specialty trade</u> – fence, wood & metal	E
238330	Gross	Contractors - <u>specialty trade</u> - floor coverings/all types	E
238150	Gross	Contractors - <u>specialty trade</u> - glass and glazing contractors	E
238220	Gross	Contractors – <u>specialty trade</u> – heating & cooling contractors Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
238140	Gross	Contractors - <u>specialty trade</u> – masonry, marble, stone contractors	E
238320	Gross	Contractors - <u>specialty trade</u> - painting and wall covering	E
238320.01	Gross	Contractors - <u>specialty trade</u> – plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
238160	Gross	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	E
238120	Gross	Contractors - <u>specialty trade</u> - structural steel erection	E
238990.01	Gross	Contractors – <u>specialty trade</u> – swimming pool builder	E
237110	Gross	Contractors - <u>specialty trade</u> - water well drilling & irrigation	E
238130	Gross	Contractors - <u>specialty trades contractors</u> - non-general & non-heavy	D
492210	Gross	Couriers - couriers and local messengers, services, local delivery services	C
522390	Gross	Credit services - companies and activities related to credit and mediation	B
711120	Gross	Dance Companies – ballet, folk, jazz, tap	B
999999	Gross	Delivery License	V
621210	Gross	Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	A
541850	Gross	Display Advertising – aerial, billboard, outdoor, store displays	B
332321	Gross	Door manufacturing – commercial & residential, metal or wood	D
812320	Gross	Dry Cleaning and Laundry Service – services, drop off and pick up sites	B
611699	Gross	Educational services - technical, computer, sports, services, business	D
443112	Gross	Electronic & appliance store - household, radio, television, computers	B
541330	Gross	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
561710	Gross	Exterminating services - exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	E
444220	Gross	Farm Supply – fertilizer, seed, garden supplies	C
111998	Gross	Farming - agriculture, crop production, nursery, fruit, growers	F
114119	Gross	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	E
713940	Gross	Fitness and Sports Center – aerobic, body building, fitness, skating, tennis	B
442210	Gross	Flooring – carpet, flooring covering, window treatments	C
445120	Gross	Food & beverage stores - grocery, convenience store, markets	F
311991	Gross	Food manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing	F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
113110	Gross	Forestry - logging, forestry, timber track operations, timber management	D
812199.01	Flat	Fortune Teller or Clairvoyant - individual reader license	M
525990	Gross	Funds, trusts, other financial agencies - agents, agencies, investments	A
812210	Gross	Funeral Services – directors, homes, undertakers, embalming Must Provide Board Certification: Board of Funeral Services	A
442110	Gross	Furniture - furniture, home furnishings, stores,	C
337129	Gross	Furniture manufacturing - cabinets, office, household, beds, medical, kitchen	C
811420	Gross	Furniture Repairs – upholstery, refinishing, repair	D
447110	Gross	Gasoline Retail - selling gasoline with or without convenience stores	E
452990	Gross	General merchandise stores - department, warehouse clubs, superstores	C
446110	Gross	Health care stores - drug, pharmacy, cosmetic, optical, health food Must Provide Board Certification: Pharmacy Board	C
454311	Gross	Heating Fuel Oil Dealers – propane, butane, sales, service	F
621491	Gross	HMO - medical centers and services	B
622110	Gross	Hospitals - surgical, substance abuse, psychiatric, general care, special	C
312141.04	Flat	Importers License - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$250.00
514190	Gross	Information services - all types of information services	A
524126	State Law	Insurance Company - casualty, fire, and/or marine premiums	11-51-120/123
524128	State Law	Insurance Company - health, allied and all other premiums	11-51-120/123
541410	Gross	Interior Design – designer services, decorator	A
561611	Gross	Investigation Service – private investigators	C
561720	Gross	Janitorial firm - janitorial cleaning services - individual or firm	F
561730	Gross	Landscape Service – landscape, lawn care	F
812310	Gross	Laundries – coin operated	B
316993	Gross	Leather manufacturing - shoes, luggage, handbag, related products, all footwear	D
812331	Gross	Linen Supply – uniforms, rugs linens	B

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
312141.05	Flat	Liquor Wholesale License - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$500.00
561622	Gross	Locksmith – individual or firm Must Provide Board Certification: Alabama Electronic Security Board of Licensure	C
312141	Flat	Lounge Retail Liquor License Class I – Additional Information: New licensees must be approved by city – must also submit copy of AL Beverage Control Board License-Licensee. The purchase of this license includes liquor, beer and wine. Must also purchase Miscellaneous retailers license under 453220.00	\$650.00
333990	Gross	Machinery manufacturing - office machinery, industrial, engines, farm, HVAC	C
541990	Gross	Management companies - offices, enterprises, regional, corporate	B
332999	Gross	Metal fabrication - cutlery, structural, ornamental, machine shops	D
212299	Gross	Mining - (except for oil and gas) all related mining activities	C
213112	Gross	Mining support services - for oil and gas mining activities, oil/gas wells	C
339999	Gross	Miscellaneous manufacturing – dental lab, & specialty manufacturing not defined	B
453220	Gross	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco, used merchandise	B
512131	Gross	Motion pictures - theatres, videos, recording, drive-ins, sound studios	A
441310	Gross	Motor vehicle & parts - auto, motorcycles, boats, parts, accessories	C
488410	Gross	Motor Vehicle Towing – wrecker service, road side assistance	E
441110	Gross	Motor vehicles - new car dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	D
441222	Gross	Motor vehicles – boat dealership Must Provide Board Certification: Revenue Department - Regulatory License	D
441120	Gross	Motor vehicles – used car dealerships Must Provide Board Certification: Revenue Department - Regulatory License	D
712110	Gross	Museums - museums and historical sites, zoos, botanical gardens, parks	C
327320	Gross	Nonmetallic manufacturing – concrete ready mix plant	C
327331	Gross	Nonmetallic manufacturing – glass, lime, pottery, ceramic, brick, tile	C
454390	Unit	Non-store Retailer - fruit and vegetable stands, temporary Unit: Per Week	I
454392	Unit	Non-Store Retailer - peddlers license / itinerant peddler Unit: Per Week	T

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
454391	Flat	Non-Store Retailer - peddlers license / local peddler	I
454210	Gross	Non-store retailers - vending machine operators, direct selling, mail order	D
623110	Gross	Nursing care - residential care facility, day care, assisted living	C
623312	Gross	Nursing Home - care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D
453210	Gross	Office Supplies – non-store retailer, delivery	
211111	Gross	Oil and gas extraction - natural gas liquid extraction, crude extraction	C
621320	Gross	Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	A
314129	Gross	Other manufacturing - mill operations not covered in 313, rugs, linen, curtains	E
621498	Gross	Outpatient Care Centers - all other types of services	C
322229	Gross	Paper manufacturing - pulp, paper, and converted products, stationary, tubes, cores	E
485114	State Law	Passenger transportation - bus terminals state regulated	37-3-33
485113	Gross	Passenger transportation - charter and other vehicle transit services	B
485321	Unit	Passenger transportation - number of taxis, cabs, limousines, or buggies Unit: Per Vehicle	J
485310	Unit	Passenger transportation - taxi cabs, limousine service, buggy, charters Unit: Per Vehicle	J
522298	Gross	Pawn Shop - whether title pawn or merchandise	A
511120	Gross	Periodical Publisher – advertising, periodicals, databases, software	B
812199.02	Gross	Personal Services - hair, barber, beautician Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	B
812199	Gross	Personal Services - tanning	B
812910	Gross	Pet Care Services except Vets – boarding, grooming, training	C
324199	Gross	Petroleum and coal manufacturing - asphalt, grease, roofing, paving products	C
541921	Gross	Photographer - studios, portrait, commercial, services	A
621111	Gross	Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners & Medical Licensure Commission of Alabama	A
326291	Gross	Plastic & rubber manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
561730.01	Gross	Pool Service – maintenance, services, repairs	F

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
331521	Gross	Primary metal manufacturing - iron, steel, aluminum, wire, copper, foundries	C
323114	Gross	Printing - screen, quick, digital, books, lithographic, handbills, comm.	D
312141.03	Flat	Private Club Class I – Addl Information: A non-profit corporation or association organized or formed in good faith by authority of law and which must have at least one hundred fifty (150) paid-up members. It must be the owner, lessee or occupant of an establishment operated solely for the objects of a national, social, patriotic, political or athletic nature or the like, but not for pecuniary gain as evidenced by U.S. Internal Revenue Service qualified exemption status, and the property as well as the advantages of which belong to all the members and which maintains an establishment provided with special space and accommodations where, in consideration of payment, food, with or without lodging, is habitually served. The club shall hold regular meetings, continue its business through officers regularly elected, admit members by written application only and five-day waiting period, investigation and ballot and charge and collect dues from elected members. Licensee may offer for sale all classes of alcoholic beverages for on-premises consumption. Additional Information: New licensees must be approved by city – must also submit copy of AL Beverage Control Board License. The purchase of this license includes liquor, beer and wine. Must purchase Miscellaneous retailers license 453220.00	\$1,000.00
312141.09	Flat	Private Club Liquor License – Class II – Must submit copy of ABC Board License.....New licensees must apply at city hall. The purchase of this license includes liquor, beer and wine. Must purchase miscellaneous retailers license 453220.00	\$1,250.00
541990.01	Gross	Professional Services Not Elsewhere Classified - scientific, technical	A
511199	Gross	Publishing industries - newspaper	B
482110	State Law	Rail transportation - transportation, ticket offices, state regulated	11-51-124
531210	Gross	Real estate - offices, agents, brokers, management, appraisers	B
532310	Gross	Rental and leasing - auto, truck, trailer, RV, all tangible property	C
532230	Gross	Rental and leasing - movie and video rental	D
811412	Gross	Repairs and maintenance - all appliances	D
811219	Gross	Repairs and maintenance - all electronic equipment	B
811118	Gross	Repairs and maintenance - auto, paint/body, carwash, other vehicular	C
811411	Gross	Repairs and maintenance – small engine, home & garden equipment	D

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
722110	Gross	Restaurant - full service Must Provide Board Certification: Department of Health Permit	D
312141.01	Flat	Restaurant Retail Liquor License – Additional Information: New licensees must be approved by city – must also submit copy of AL Beverage Control Board License. The purchase of this license includes liquor, beer and wine. Must purchase Restaurant License 722110.	\$650.00
522121	Flat	S&L Branch or ATM - not main office	U
517410	Gross	Satellite Telecommunications – satellite dish dealers	A
522120	Flat	Savings and Loans - not branch location or ATM	U
523999	Gross	Securities, commodity - brokerage, portfolio, investment, other Must Provide Board Certification: Alabama Securities Commission	A
561621	Gross	Security System – sales, service, installation Must Provide Board Certification: Alabama Electronic Security Board of Licensure	C
487990	Gross	Sightseeing - scenic and sightseeing, land, air, water, special transportation	A
624110.01	Gross	Social assistance - child care Must Provide Board Certification: Department of Human Resources	E
624110	Gross	Social assistance - shelters, vocational, abuse, emergency	E
711310	Gross	Special Events – festivals, wrestling, horse, rodeo, theater, sports	L
711310.02	Gross	Special Events-Non Profit Organizations	L
312141.06	Flat	Special Retail Liquor License 30 days or less - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$100.00 Temporary
312141.07	Flat	Special Retail Liquor License More than 30 days - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$250.00 Temporary
312141.08	Unit	Special Retail Liquor License per day - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License Unit: Number of days	\$150.00 per day
451130	Gross	Specialty Merchandise – sewing, needlework, embroidery	B
451110	Gross	Sporting goods & hobbies - toy, fish, gun, books, games	B
541360	Gross	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
517212	Gross	Telecommunications - cellular and other wireless, paging	A
517310	Gross	Telecommunications - resellers of service	A

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
517910	State Law	Telecommunications - telephone local per 11-51-128	K
517910.01	State Law	Telecommunications - telephone long distance per 11-51-128	K
313112	Gross	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336112	Gross	Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat, ship	D
561730.02	Gross	Tree Service – planting, pruning, removal, spraying	F
484110	Gross	Truck Delivery - general freight, moving, and storage	C
484230	State Law	Truck transportation - terminal - state regulated	37-3-33
999111	Gross	Unclassified miscellaneous business services not elsewhere classified	C
999222	Gross	Unclassified miscellaneous personal services not elsewhere classified	B
453310	Gross	Used Merchandise Stores - books, antiques, consignment, flea market	F
221122	Gross	Utilities - electric power or light company - state regulated	G
221210	Gross	Utilities - natural gas company - state regulated	G
221310	Gross	Utilities - water, sewage treatment, steam, and other	G
541940	Gross	Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
493110	Gross	Warehousing and storage - distribution, household, refrigerated, special	F
562998	Gross	Waste management - companies, trucks, landfill, services	F
562991	Gross	Waste Management – septic tank service	F
483212	Gross	Water transportation - coastal, freight forwarders, inland, passenger	B
423990	Gross	Wholesale trade - <u>durable</u> , vehicle, machinery, equipment, furniture	E
424720	Gross	Wholesale trade - wholesale gasoline distributor	F
424990	Gross	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	E
312131.01	Flat	Wine off premise - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$75.00
312131	Flat	Wine on/off premise - new licensees must be approved by city – must also submit copy of AL Beverage Control Board License	\$75.00
312132.02	Flat	Wine Wholesaler must also submit copy of AL Beverage Control Board License	\$275.00

Internal no.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
321999	Gross	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork	F

Calculation Information

Schedules A, B, C, D, E and F

More Than	Less Than	Amount Due
Zero	\$49,999.99	\$75.00
\$50,000.00	\$99,999.99	\$100.00
\$100,000.00	\$249,999.99	\$150.00
\$250,000.00	\$499,999.99	\$200.00
\$500,000.00	\$999,999.99	\$300.00
\$1,000,000.00	\$2,499,999.99	\$400.00
\$2,500,000.00	\$4,999,999.99	\$500.00
\$5,000,000.00	And Over	\$500.00

Schedule G- Electric Company and Gas Company

For selling or distributing electrical current or natural gas, an amount equal to three percent (3%) 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 I Peddlers

Type	Description	Amount
Weekly Rate	Issued for Week Long Sales Activity	\$50.00
Yearly Rate	Issued for Annual Sales Activity	\$250.00

Schedule J –Taxi Cabs and 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 L-Special Events

Carnival Companies, street fairs, amusement parks, or circus companies

Each for Profit Special Event	\$300.00 per event, per week
Each Event Sponsored by a Non-Profit Organization	\$100.00 per event, per week

Schedule M-Fortune Tellers

Annual license rate is \$500.00 and rate is reduced by \$25.00 each year until such time as the annual reaches \$400.00 and that becomes the minimum rate thereafter.

Schedule N –Vending Machines

In addition to the license thereto, 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	\$20.00 per decal
5 to 10 Machines Vending Any Type Merchandise	\$10.00 per decal
All Over 10 Machines Vending Any Type of Merchandise	\$ 5.00 per decal

Schedule O –Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost 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 P –Amusement Devices

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

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

Schedule Q –Buses, Trucks and 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 "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people	\$75.00
R-2	Where personnel are from 3 to 5 people	\$125.00
R-3	Where personnel are from 6 to 10 people	\$150.00
R-4	Where personnel are from 11 to 20 people	\$200.00
R-5	Where personnel are from 21 to 50 people	\$300.00
R-6	Where personnel are from 51 to 75 people	\$400.00
R-7	Where personnel is from 76 to 100 people	\$500.00
R-8	All Personnel over 100 people will be	\$500.00

Schedule "S" - Square Feet

S-1	From zero to 5,000 Square Feet	\$75.00
S-2	From 5,000 to 10,000 Square Feet	\$150.00
S-3	From 10,000 to 20,000 Square Feet	\$225.00
S-4	From 20,000 to 30,000 Square Feet	\$300.00
S-5	From 30,000 to 40,000 Square Feet	\$375.00
S-6	From 40,000 to 50,000 Square Feet	\$450.00
S-7	From 50,000 to 60,000 Square Feet	\$500.00
S-8	From 60,000 to 70,000 Square Feet	\$800.00

Schedule T-Itinerants

Weekly Rate	issued for week long sales activity	\$50.00
Yearly Rate	issued for annual sales activity	\$250.00

Any licensed issued under this subsection is issued subject to the approval and restrictions of the Police Department and is subject to revocation with cause and without recourse. Itinerants shall have written permission from the owner or operator of businesses to sell from their private parking lots or from any portion of public right of way in front of such business.

Schedule U –Banks/Savings and Loans

Bank ATM Location	\$10.00
Bank Branch Location	\$10.00
Bank Main Office Facility	\$125.00
Savings and Loan ATM Location	\$10.00
Savings and Loan Branch Location	\$10.00
Savings and Loan Main Office Facility	\$125.00

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

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

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

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

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

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

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

(2) the merchandise so delivered.

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

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

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

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

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

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

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

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