

Police Jurisdiction (PJ), Definition and Rate of

Not applicable in Sand Rock.

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

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

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

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721	Accommodations – bed and breakfast inns and services	D
721	Accommodations – hotels, motels and similar facilities	C
721	Accommodations – rooming houses and boarding houses	E
721	Accommodations – trailer parks, RV parks, and travel parks	E
541	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	A
926	Administration of Economic program	
924	Administration of Environmental Quality Program	
925	Administration of housing, urban, comm.	
923	Administration of human resource program	
561	Administrative services – answering, employment, office, sec., travel	C
524	Agent Office – administration of third parties, pension funds, annuities, etc	B
115	Agriculture support – cotton gins, farm mgt, post-harvest activities,	F
481	Air transportation – airline tickets, shipping, freight, charters service	B
621	Ambulance – ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	D
713	Amusement – arcades, golf clubs, marinas, fitness, bowling centers,	B
112	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	F
315	Apparel manufacturing – women, men, children, hosiery, lingerie, accessories	D
335	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer,	C
541	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	A
711	Arts and sports – dance, musical, teams, tracks, promoters, agents,	B
541	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	A
522	Bank Branch or ATM – not main office of bank	U
522	Bank Main Office – not branch location or ATM	U
312	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice,	E
515	Broadcasting – radio and television stations	B
444	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
910	Category for number of – amusement devices and/or games	P
920	Category for number of – employees as a basis for calculating license	R
910	Category for number of – pool tables	O
930	Category for number of – square feet used for calculating license amt	S
910	Category for number of – vending machines for all types vending	N
722	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health Permit	C
325	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	C
541.1	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	A
448	Clothing & accessories – men, women, children, infant, shoe, jewelry,	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
334	Computer & electronic manufacturing – audio, video, circuit boards, peripherals,	C
541.1	Computer Programmer – individual and/or professional firm license	A
236	Contractors – general contractors, comm. bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
237	Contractors – heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
237	Contractors – specialty trade – building equipment & mechanical install	E
238.1	Contractors – specialty trade – carpentry contractors	E
238.1	Contractors – specialty trade – concrete contractors	E
238	Contractors – specialty trade – drywall, acoustical & insulation	E
238	Contractors – specialty trade – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	E
238.1	Contractors – specialty trade – excavation and site development	E
238.1	Contractors – specialty trade – floor coverings/all types	E
238.1	Contractors – specialty trade – glass and glazing contractors	E
238	Contractors – specialty trade – masonry and stone contractors	E
238	Contractors – specialty trade – painting and wall covering	E
238	Contractors – specialty trade – plumbing, heating & air conditioning Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	E
238.1	Contractors – specialty trade – roofing, siding & sheet metal	E
238.1	Contractors – specialty trade – structural steel erection	E
238.1	Contractors – specialty trade – tile, marble, terrazzo & mosaic	E
238.1	Contractors – specialty trade – water well drilling & irrigation	E
238.1	Contractors – specialty trade – wrecking and demolition	E
238.2	Contractors – specialty trades contractors- non-general & non-heavy	D
492	Couriers – couriers and local messengers, services, local delivery services	C
522.1	Credit services – companies & activities related to credit & mediation	B
1000	Delivery	V
541	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	A
722	Drinking Establishment – club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
611	Educational services – technical, computer, sports, services, business	D
443	Electronic & appliance store – household, radio, television, computers,	B
541.1	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
561	Exterminating services – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	E
111	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
114	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies,	E
445	Food & beverage stores – grocery, convenience store, markets,	F
311	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing,	F
113	Forestry – logging, forestry, timber track operations, timber mgt,	D
525	Funds, trusts, other financial agencies – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp,	A
442	Furniture – furniture, home furnishings, stores, floor coverings, window,	C
337	Furniture manufacturing – cabinets, office, household, beds, kitchen,	C
447	Gasoline Retail - selling gasoline with or without convenience stores	E
452	General merchandise stores – department, warehouse clubs, superstores	C
446	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	C
621	HMO – medical centers and services	B
622	Hospitals – surgical, substance abuse, psychiatric, general care, special,	C
519	Information services and data processing – providing, storing, processing, access to information	A
524	Ins. Co. &/or its agents – casualty, fire, &/or marine premiums 11-51-120/12	3
524	Ins. Co. &/or its agents – health, allied & all other premium 11-51-120/12	3
561	Janitorial firm – janitorial cleaning services – individual or firm	F
561	Landscaping Services	F
316	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	D
333	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC,	C
551	Management companies – offices, enterprises, regional, corporate,	B
332	Metal fabrication – cutlery, structural, ornamental, machine shops,	D
212	Mining - (except for oil and gas) all related mining activities,	C
213	Mining support services – for oil and gas mining activities, oil/gas wells,	C
339	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
453	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	B
512	Motion pictures – theatres, videos, recording, drive-ins, sound studios	A
441	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	C
441	Motor vehicles - new and/or used – dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	D
712	Museums – museums & historical sites, zoos, botanical gardens, parks	C
928	National Security and International Affair	
327	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
454	Non-Store Retailer – peddlers license / local peddler	I
454	Non-store retailers – vending machine operators, direct selling, mail order	D
623	Nursing care – residential care facility, day care, assisted living	C
623	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
211	Oil and gas extraction – natural gas liquid extraction, crude extraction,	C
541.1	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	A
314	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	E
621	Outpatient Care Centers – all other types of services	C
445	Package Stores – selling beer, wine and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	D
322	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	E
485	Passenger transportation – bus terminals state regulated 37-3-3	3
485	Passenger transportation – buses, taxi cabs, limo service, buggy, charters	J
485	Passenger transportation – charter and other vehicle transit services	B
485	Passenger transportation – number of buses, taxis, cabs, limo	J
522	Pawn Shop – whether title pawn or merchandise	A
812	Personal Services – hair, skin, barber, beautician, diet, nail, tanning, funerals Must Provide Board Certification: Alabama Board of Cosmetology and Barbering Must Provide Board Certification: Board of Funeral Services	B
324	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products,	C
541.1	Photographer – studios, portrait, commercial, services	A
541	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
326	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film,	D
331	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	C
323	Printing – screen, quick, digital, books, lithographic, handbills, comm.	D
541.1	Professional Services Not Elsewhere Classified – scientific, technical	A
511	Publishing industries except internet – newspaper, book, periodical, databases, software	B
482	Rail transportation – transportation, ticket offices, state regulated 11-51-12	4
531	Real estate – offices, agents, brokers, management, appraisers,	B
532	Rental and leasing – auto, truck, trailer, RV, all tangible property	C
532	Rental and leasing – movie and video rental	D
811	Repairs and maintenance – all appliances, home & garden equipment	D
811	Repairs and maintenance – all electronic equipment	B
811	Repairs and maintenance – auto, paint/body, carwash, other vehicular,	C
722	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health Permit	D
722	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	D
522	S&L Branch or ATM – not main office of S&L	U
522	Savings and Loans – not branch location or ATM	U
523	Securities, commodity – brokerage, portfolio, investment, other financial services Must Provide Board Certification: Alabama Securities Commission	A
487	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	A
624	Social assistance – shelters, vocational, child care, abuse, emergency,	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
927	Space, research, and technolog	
711	Special Events – promoter or activity – see schedule for rates	L
451	Sporting goods & hobbies – toy, fish, gun, books, games	B
541.1	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
517	Telecommunications – cellular and other wireless, paging,	K
517	Telecommunications – resellers of service	K
517	Telecommunications – telephone local per 11-51-128	K
517	Telecommunications – telephone long distance per 11-51-128	K
313	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills,	E
336	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	D
484	Truck transportation – local, long-distance, freight, moving & storage	C
484	Truck transportation – terminal – state regulated 37-3-3	3
999	Unclassified miscellaneous business services not elsewhere classified	C
999	Unclassified miscellaneous personal services not elsewhere classified	B
453	Used Merchandise Stores – books, misc., consignment, flea mkt	F
221	Utilities – electric power or light company	G
221	Utilities – natural gas company	G
221	Utilities – water, sewage treatment, steam, and other	G
541.1	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
562	Waste management – companies, trucks, septic tanks, landfill, services	F
483	Water transportation – coastal, freight forwarders, inland, passenger	B
421	Wholesale trade – durable, vehicle, machinery, equipment, furniture,	E
422	Wholesale trade – non-durable, wholesale gasoline distributor	F
422	Wholesale trade –non-durable, paper, apparel, grocery, beverages, dairy	E
321	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork,	F

Calculation Information

<u>Schedule "A"</u>	\$55.00
<u>Schedule "B"</u>	\$55.00
<u>Schedule "C"</u>	\$55.00
<u>Schedule "D"</u>	\$55.00
<u>Schedule "E"</u>	\$55.00
<u>Schedule "F"</u>	\$55.00

Schedule "G" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

Schedule "H" - Beer, Wine & Liquor

Town of Sand Rock is a dry municipality

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	\$ 20.00
Weekly Rate	issued for week long sales activity	\$ 35.00
Monthly Rate	issued for month long sales activity	\$ 55.00
Yearly Rate	issued for annual sales activity	\$ 110.00

Schedule "J" - 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 "K" - Telephones & Telecommunications

[each city or town must apply Code of Alabama 11-51-128 for telephones and establish other rates and/or schedules for various other telecommunications businesses]

Schedule "L" - Special Events Licenses

Daily Rate	issued for single day	\$ 22.00
Weekly Rate	issued for week long	\$ 35.00
Monthly Rate	issued for month long	\$ 55.00
Yearly Rate	issued for annual	\$ 110.00

Schedule "M" - Fortune Tellers

Schedule "N" - Vending Machines

Schedule "O" - Billiard and/or Pool Tables

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 & 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.....	100.00
R-2	Where personnel are from 3 to 5 people.....	250.00
R-3	Where personnel are from 6 to 10 people.....	400.00
R-4	Where personnel are from 11 to 20 people.....	550.00
R-5	Where personnel are from 21 to 50 people.....	700.00
R-6	Where personnel are from 51 to 75 people.....	850.00
R-7	Where personnel is from 76 to 100 people.....	1,000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet.....	100.00
S-2	From 5,000	to	10,000 Square Feet.....	200.00
S-3	From 10,000	to	20,000 Square Feet.....	300.00
S-4	From 20,000	to	30,000 Square Feet.....	400.00
S-5	From 30,000	to	40,000 Square Feet.....	500.00
S-6	From 40,000	to	50,000 Square Feet.....	600.00
S-7	From 50,000	to	60,000 Square Feet.....	700.00
S-8	From 60,000	to	70,000 Square Feet.....	800.00
S-9	From 70,000	to	80,000 Square Feet.....	900.00
S-10	From 80,000	to	90,000 Square Feet.....	1,000.00
S-11	From 90,000	to	100,000 Square Feet.....	1,200.00
S-16	From 100,000 up - 1,200.00 plus \$.01 per square foot over 100,000			

Schedule "T" – Itinerants

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

Schedule "U" - Banks / Savings & Loans

Bank ATM Location	\$ 110.00
Bank Branch Location	\$ 110.00
Bank Main Office Facility	\$ 137.50
Savings & Loan ATM Location	\$ 110.00
Savings & Loan Branch Location	\$ 110.00
Savings & Loan Mail 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).