

Police Jurisdiction (PJ), Definition and Rate of

Not applicable in Sanford.

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
721.01	Accommodations – bed and breakfast inns and services	\$50.00
721.00	Accommodations – hotels, motels and similar facilities	\$50.00
721.03	Accommodations – rooming houses and boarding houses	\$50.00
721.02	Accommodations – trailer parks, RV parks, and travel parks	\$50.00
541.01	Accountant/CPAs – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$50.00
926.00	Administration of Economic programs	
924.00	Administration of Environmental Quality Programs	
925.00	Administration of housing, urban, comm..	
923.00	Administration of human resource programs	
561.03	Administrative services – answering, employment, office, sec., travel	\$50.00
524.02	Agent Office – administration of third parties, pension funds, annuities, etc	\$50.00
115.00	Agriculture support – cotton gins, farm mgt, post-harvest activities	\$50.00
481.00	Air transportation – airline tickets, shipping, freight, charters service	\$50.00
312.05	Alcohol – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
621.02	Ambulance – ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	\$50.00
713.00	Amusement – arcades, golf clubs, marinas, fitness, bowling centers	\$50.00
112.00	Animal Production – dairy, cattle, ranching, sheep, chickens, poultry	\$50.00
315.00	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear, accessories	\$50.00
335.00	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	\$50.00
541.02	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$50.00
711.00	Arts and sports – dance, musical, teams, tracks, promoters, agents	\$50.00
541.00	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$50.00
522.01	Bank Branch or ATM – not main office of bank	U
522.00	Bank Main Office – not branch location or ATM	U
312.01	Beer – off premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312.02	Beer – on premise – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
312.04	Beer & Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
312.00	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	\$50.00
444.00	Building materials and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	\$50.00
920.00	Category for number of – <u>employees</u> as a basis for calculating license	\$50.00
910.01	Category for number of – pool tables	\$50.00
930.00	Category for number of – <u>square feet</u> used for calculating license amount	\$50.00
910.00	Category for number of – vending machines for all types vending	\$50.00
910.02	Category for number of-amusement devices and/or games	\$50.00
722.02	Caterers – and/or mobile food services Must Provide Board Certification: Department of Health Permit	\$50.00
325.00	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	\$50.00
541.05	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$50.00
448.00	Clothing & accessories – men, women, children, infant, shoe, jewelry	\$50.00
334.00	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	\$50.00
541.09	Computer Programmer – individual and/or professional firm license	\$50.00
236.00	Contractors – <u>general contractors</u> , comm. bldg, residential, subdivisions, Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$50.00
237.00	Contractors – <u>heavy construction</u> , highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$50.00
237.01	Contractors – <u>specialty trade</u> – building equipment & mechanical install	\$50.00
238.06	Contractors – <u>specialty trade</u> – carpentry contractors	\$50.00
238.09	Contractors – <u>specialty trade</u> – concrete contractors	\$50.00
238.04	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	\$50.00
238.02	Contractors – <u>specialty trade</u> – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$50.00
238.13	Contractors – <u>specialty trade</u> – excavation and site development	\$50.00
238.07	Contractors – <u>specialty trade</u> – floor coverings/all types	\$50.00
238.12	Contractors – <u>specialty trade</u> – glass and glazing contractors	\$50.00
238.03	Contractors – <u>specialty trade</u> – masonry and stone contractors	\$50.00
238.01	Contractors – <u>specialty trade</u> – painting and wall covering	\$50.00
238.00	Contractors – <u>specialty trade</u> – 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	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238.08	Contractors – <u>specialty trade</u> – roofing, siding & sheet metal	\$50.00
238.11	Contractors – <u>specialty trade</u> – structural steel erection	\$50.00
238.05	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	\$50.00
238.10	Contractors – <u>specialty trade</u> – water well drilling & irrigation	\$50.00
238.14	Contractors – <u>specialty trade</u> – wrecking and demolition	\$50.00
238.15	Contractors – <u>specialty trades contractors</u> - non-general & non-heavy	\$50.00
492.00	Couriers – couriers and local messengers, services, local delivery services	\$50.00
522.05	Credit services – companies and activities related to credit and mediation	\$50.00
999.99	Delivery	V
541.04	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	\$50.00
722.03	Drinking Establishment – club, lounge, bar or other Must also purchase 312.02, 312.03, 312.05 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
611.00	Educational services – technical, computer, sports, services, business	\$50.00
443.00	Electronic & appliance store – household, radio, television, computers	\$50.00
541.07	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$50.00
561.00	Exterminating services-exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	\$50.00
111.00	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	\$50.00
114.00	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	\$50.00
445.00	Food & beverage stores – grocery, convenience store, markets	\$50.00
311.00	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	\$50.00
113.00	Forestry – logging, forestry, timber track operations, timber mgt	\$50.00
812.01	Fortune Teller or Clairvoyant – individual reader license	\$50.00
525.00	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	\$50.00
442.00	Furniture – furniture, home furnishings, stores, floor coverings, window	\$50.00
337.00	Furniture manufacturing – cabinets, office, household, beds, kitchen	\$50.00
447.00	Gasoline Retail - selling gasoline with or without convenience stores	\$50.00
452.00	General merchandise stores – department, warehouse clubs, superstores	\$50.00
446.00	Health and personal care stores – drug, pharmacy, cosmetic, optical, health food	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
621.00	HMO – medical centers and services	\$50.00
622.00	Hospitals – surgical, substance abuse, psychiatric, general care, special	\$50.00
519.00	Information services and data processing – providing, storing, processing, access to information	\$50.00
524.00	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	11-51-120/123
524.01	Insurance Company and/or its agents – health, allied and all other premiums	11-51-120/123
561.01	Janitorial firm – janitorial cleaning services – individual or firm	\$50.00
561.02	Landscaping Services	\$50.00
316.00	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	\$50.00
333.00	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	\$50.00
551.00	Management companies – offices, enterprises, regional, corporate	\$50.00
332.00	Metal fabrication – cutlery, structural, ornamental, machine shops	\$50.00
212.00	Mining - (except for oil and gas) all related mining activities	\$50.00
213.00	Mining support services – for oil and gas mining activities, oil/gas wells	\$50.00
339.00	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	\$50.00
453.01	Miscellaneous retailers – florist, gift, novelty, pet, art, and tobacco	\$50.00
512.00	Motion pictures – theatres, videos, recording, drive-ins, sound studios, Broadcasting – radio and television stations	\$50.00
441.00	Motor vehicle parts and accessories – auto, motorcycles, boats, parts and accessories	\$50.00
441.01	Motor vehicles - new and/or used automobiles, motorcycles, boats, etc – dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	\$50.00
712.00	Museums – museums and historical sites, zoos, botanical gardens, parks	\$50.00
928.00	National Security and International Affairs	
327.00	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	\$50.00
454.01	Non-Store Retailer – peddlers license / local peddler	\$50.00
454.00	Non-store retailers – vending machine operators, direct selling, mail order	\$50.00
623.00	Nursing care – residential care facility, day care, assisted living	\$50.00
623.01	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	\$50.00
211.00	Oil and gas extraction – natural gas liquid extraction, crude extraction	\$50.00
541.06	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
314.00	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	\$50.00
621.01	Outpatient Care Centers – all other types of services	\$50.00
445.01	Package Stores – selling beer, wine and liquor plus general mdse Must also purchase 312.01, 312.03, 312.05 Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
322.00	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	\$50.00
485.01	Passenger transportation – bus terminals state regulated	37-3-33
485.02	Passenger transportation – buses, taxi cabs, limousine service, buggy, charters	\$50.00
485.00	Passenger transportation – charter and other vehicle transit services	\$50.00
485.03	Passenger transportation – number of buses, taxis, cabs, limousines, or Buggies	\$50.00
522.04	Pawn Shop – whether title pawn or merchandise	\$50.00
812.00	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	\$50.00
324.00	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	\$50.00
541.10	Photographer – studios, portrait, commercial, services	\$50.00
541.03	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$50.00
326.00	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	\$50.00
331.00	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	\$50.00
323.00	Printing – screen, quick, digital, books, lithographic, handbills, comm	\$50.00
541.12	Professional Services Not Elsewhere Classified – scientific, technical	\$50.00
511.00	Publishing industries except internet – newspaper, book, periodical, databases, software	\$50.00
482.00	Rail transportation – transportation, ticket offices, state regulated	11-51-124
531.00	Real estate – offices, agents, brokers, management, appraisers Must Provide Board Certification: Alabama Real Estate Appraisers Board	\$50.00
532.00	Rental and leasing – auto, truck, trailer, RV, all tangible property	\$50.00
532.01	Rental and leasing – movie and video rental	\$50.00
811.02	Repairs and maintenance – all appliances, home & garden equipment	\$50.00
811.01	Repairs and maintenance – all electronic equipment	\$50.00
811.00	Repairs and maintenance – auto, paint/body, carwash, other vehicular	\$50.00
722.00	Restaurant – full service restaurant facility Must Provide Board Certification: Department of Health Permit	\$50.00
722.01	Restaurant – limited facility or service Must Provide Board Certification: Department of Health Permit	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
522.03	S&L Branch or ATM – not main office of S&L	U
522.02	Savings and Loans – not branch location or ATM	U
523.00	Securities, commodity – brokerage, portfolio, investment, other financial services	\$50.00
487.00	Sightseeing transportation – scenic and sightseeing, land, air, water, special trans	\$50.00
624.00	Social assistance – shelters, vocational, child care, abuse, emergency	\$50.00
927.00	Space, research, and technology	
711.01	Special Events – promoter or activity – see schedule for rates	\$50.00
451.00	Sporting goods & hobbies – toy, fish, gun, books, games	\$50.00
541.08	Surveyor – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$50.00
517.02	Telecommunications – cellular and other wireless, paging	\$50.00
517.03	Telecommunications – resellers of service	\$50.00
517.00	Telecommunications – telephone local per 11-51-128	K
517.01	Telecommunications – telephone long distance per 11-51-128	K
313.00	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$50.00
336.00	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	\$50.00
484.00	Truck transportation – local, long-distance, freight, moving, and storage	\$50.00
484.01	Truck transportation – terminal – state regulated	37-3-33
999.00	Unclassified miscellaneous <u>business</u> services not elsewhere classified	\$50.00
999.01	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	\$50.00
453.00	Used Merchandise Stores – books, miscellaneous, consignment, flea mkt	\$50.00
221.00	Utilities – electric power or light company	G
221.01	Utilities – natural gas company	G
221.02	Utilities – water, sewage treatment, steam, and other	G
541.11	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$50.00
493.00	Warehousing and storage – distribution, household, refrigerated, special	\$50.00
562.00	Waste management – companies, trucks, septic tanks, landfill, services	\$50.00
483.00	Water transportation – coastal, freight forwarders, inland, passenger	\$50.00
421.00	Wholesale trade – <u>durable</u> , vehicle, machinery, equipment, furniture	\$50.00
422.00	Wholesale trade – <u>non-durable</u> , wholesale gasoline distributor	\$50.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
422.01	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	\$50.00
312.03	Wine – state regulated through ABC Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$50.00
321.00	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	\$50.00

Calculation Information

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 "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 "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).