

**Town of Section (9619)
Business License
Fee Schedule**
including General Information/FAQs



Thank you for doing business in the Town of Section.

All businesses operating in the city limits or police jurisdiction of the Town of Section 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. For more details, click on "Gross Receipts" in the gray box to the left.
- 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 the 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 business 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 or 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 fee 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 (1/2) 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, and protection from the municipality.

Penalty and Interest, Rate of

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

All licenses not paid within thirty (30) days from the date they fall due (January 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 to do so.

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

Website: www.avenuinsights.com

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
111000	Farming and Crop Production – agriculture, crop production, nursery, fruit, growers	\$34.00
112000	Animal Production-dairy, cattle, ranching, sheep, chickens, poultry	\$34.00
113000	Forestry – logging, forestry, timber track operations, timber mgt	\$34.00
114000	Fishing & hunting – hunting and trapping, finfish, shellfish, supplies	\$34.00
115000	Agriculture support – cotton gins, farm mgt, post-harvest activities	\$90.00
221122	Utilities – <u>electric power or light company</u> (3% of gross income in the City of Section during the previous year.)	U
221210	Utilities – <u>natural gas company</u> (3% of gross income in the Town of Section during the previous year.)	U
221300	Utilities – <u>Water, Sewage, and Other</u> (3% of gross income in the Town of Section during the previous year.)	U
236000	Contractors – General Contractor: Each person, firm or corporation which, for a fixed price, commission, fee or wage, undertakes to construct or superintend or engage in the construction, alteration, maintenance, repair, rehabilitation, remediation, reclamation, or demolition of any building, highway, sewer, structure, site Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$50.00
236115	Contractors-residential home builders Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$50.00
237110	Contractors- Water and Sewer Line and related structures construction	\$50.00
237290	Contractors – <u>specialty trade</u> – building equipment & mechanical install	\$50.00
237310	Contractors – <u>heavy construction</u> , highway, bridge, street	\$50.00
238110	Contractors – <u>specialty trade</u> – concrete contractors	\$50.00
238120	Contractors – <u>specialty trade</u> – structural steel erection	\$50.00
238140	Contractors – <u>specialty trade</u> – masonry and stone contractors	\$50.00
238150	Contractors – <u>specialty trade</u> – glass and glazing contractors	\$50.00
238160	Contractors – <u>specialty trade</u> –roofing Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$50.00
238170	Contractors- <u>specialty trade</u> - siding & sheet metal	\$50.00
238210	Contractors – <u>specialty trade</u> – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$50.00
238220	Contractors – <u>specialty trade</u> – heating, ventilation & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$50.00
238221	Contractors – plumbing and gas fitters Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$50.00
238310	Contractors – <u>specialty trade</u> – drywall, acoustical & insulation	\$50.00
238320	Contractors – <u>specialty trade</u> – painting and wall covering	\$50.00
238330	238330-Contractors- <u>specialty trade</u> – floor coverings/all types	\$50.00
238340	Contractors – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	\$50.00
238350	Contractors – <u>specialty trade</u> – carpentry contractors	\$50.00
238910	Contractors – excavation, demolition, blasting and site development	\$50.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238990	Contractors – non-general & non-heavy, sign installer, house moving, mobile home set-up, swimming pool installation, billboard erection, crane, etc.	\$50.00
311000	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	Schedule G
312000	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	Schedule G
313000	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	Schedule G
314000	Other manufacturing – mill operations not covered in 313, rugs, linen, curtains	Schedule G
315000	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear accessories	Schedule G
316000	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	Schedule G
321000	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	Schedule G
322000	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	Schedule G
323000	Printing – screen, quick, digital, books, lithographic, handbills, comm.	Schedule G
324000	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	Schedule G
325000	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	Schedule G
326000	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	Schedule G
327000	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	Schedule G
331000	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	Schedule G
332000	Machine Shop – cutlery, structural, ornamental	Schedule G
333000	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	Schedule G
334000	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	Schedule G
335000	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	Schedule G
336000	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	Schedule G
337000	Furniture manufacturing – cabinets, office, household, beds, kitchen	Schedule G
339000	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	Schedule G
421100	Wholesale trade – <u> durable</u> , machinery, equipment, furniture	\$100.00
422200	Gasoline, Butane, Propane, Petroleum	\$100.00
422300	Wholesale trade – <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	\$100.00
441110	New Car Dealers-dealerships and lots Must Provide Board Certification: Revenue Department-License Section	\$61.00
441120	Used Car Dealers- dealerships and lots Must Provide Board Certification: Revenue Department-License Section	\$61.00
441210	Recreational Vehicle Dealers (RV Sales) Must Provide Board Certification: Revenue Department-License Section	\$61.00
441220	Motorcycle, Boat, and Other Motor Vehicles Dealers Must Provide Board Certification: Revenue Department-License Section	\$61.00
441300	Automotive Parts, Accessories, and Tire Stores, Junk Yards, Junk Dealers, etc	Schedule G
441300	Scrap Metal Dealers Must Register With The Alabama Criminal Justice Information Center (ACJIC)	Schedule G
442110	Furniture Stores	Schedule G
442210	Floor Covering Stores	Schedule G
442299	All Other Home Furnishing Stores	Schedule G
443110	Electronic & appliance store – household, radio, television	Schedule G
443120	Computer and Software Store	Schedule G
443130	Camera and Photographic Supply Store	Schedule G

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
444110	Home Centers (Building Material, Supplies, Paint, and Wallpaper)	Schedule G
444130	Hardware Store	Schedule G
444190	Electrical and Plumbing Supply	Schedule G
444200	Lawn & Garden Equip., Supplies, Outdoor Power Equipment	Schedule G
444220	Nursery, Garden Center, and Farm Supply, Feed Stores	Schedule G
445110	Supermarkets and other grocery (except convenience) stores	Schedule G
445120	Convenience Stores	Schedule G
445200	Specialty Food Store-Meat, Fish, Seafood Must Provide Board Certification: Department of Health Permit	Schedule G
445230	Fruit/Vegetable Market (permanent location)	Schedule G
446110	Pharmacy and Drug Store	Schedule G
446120	Cosmetics, beauty supplies, and perfume stores	Schedule G
446130	Oculists, Lens Grinder, Eye Glass Shop	Schedule G
446199	All Other Health and Personal Care Stores	Schedule G
447190	Gasoline Retail - selling gasoline with or without convenience stores	\$11.00
448100	Clothing & Accessories-men, women, children, infant-Clothing & accessories – men, women, children, infant	Schedule G
448210	Shoe Store	Schedule G
448300	Jewelry, Luggage, or Leather Store	Schedule G
451110	Sporting goods, hobbies, toy, fish, gun, games, musical int.	Schedule G
451130	Sewing, Needlework, and Piece Good Store	Schedule G
451200	Books, Periodicals, Music, Pre-recorded tapes, cd's, & record stores	Schedule G
451212	News Dealers and Newsstands	\$11.00
452000	General merchandise stores – department, warehouse clubs, superstores	Schedule G
453310	Used Merchandise Stores – books, misc., consignment	\$45.00
453000	Flea Markets/ Trade Day	\$34.00
453100	Florist, Gift, Novelty, Pet, Art	Schedule G
453101	Tobacco (cigarettes, cigars, etc. sold in retail stores) Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$11.00
453210	Office Supply, and Stationary Stores	Schedule G
453930	Mobile Home Dealers	Schedule G
453993	Auction Houses (general merchandise) per day	\$21.00 per day
453993	Auction Houses (general merchandise) per week	\$75.00 per week
453994	Trophy (including awards and plaques) shops	Schedule G
453995	Swimming Pool Supplies and Hot Tub	Schedule G
453996	Flower shops, artificial or dried (decoration flowers)	Schedule G
453997	Fireworks	\$21.00
453998	Monument Dealers/Cemetery (Burial Marker, headstones, vaults)	Schedule G
454210	Vending Machine Operators	\$11.00 Must also purchase 910100
454390	Direct Selling, Mail Order	\$45.00
454391	Fruit/Vegetable (temporary location)-selling retail on streets per day	\$11.00 per day
454392	Fruit/Vegetable Dealers (if not raised by seller) selling to merchants	\$21.00
454000	Peddlers License / Local Peddler	\$34.00
484001	Truck transportation – local, long-distance, freight, moving, and storage	\$21.00
484110	General Freight Trucking LOCAL	\$21.00
484121	General Freight Trucking LONG DISTANCE	\$21.00
484210	Furniture Moving, Trucking Used Household and or Office Goods Moving	\$34.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
484000	Truck transportation – terminal – state regulated	\$21.00
485510	Charter Bus	\$21.00
485310	Taxi Service	\$15.00
485320	Limo Service	\$15.00
485999	All Other Passenger and Ground Transportation	\$15.00
492000	Couriers- couriers and local messengers, services, local delivery services	V
493110	General Warehousing and Storage- distribution, household, refrig, special	\$57.00
511110	Newspaper Publishers	Schedule G
511199	All Other Publishers- book, periodical, databases, software	Schedule G
512131	Motion Picture Theatres (Except Drive Ins)	\$34.00
512132	Drive in Motion Picture Theatre	\$34.00
512240	Sound Studio Recording Studio	\$100.00
515112	Radio Station	\$100.00
515120	Television Broadcasting	\$100.00
515210	Cable and Other Subscription Programming	Schedule G
517000	Internet Service Providers	Schedule G
517110	Telecommunications – telephone local per 11-51-128	Schedule T \$30.00
517111	Telecommunications – telephone long distance per 11-51-128	Schedule T \$8.00
517211	Telecommunications- Paging	Schedule G
517212	Telecommunications – cellular and other wireless	Schedule G
517310	Telecommunications – resellers of service (phone cards, etc.)	Schedule G
519000	Information services and data processing – providing, storing, processing, access to information	Schedule G
522110	Bank Main Office – not branch location or ATM	\$125.00
522111	Bank Branch or ATM – not main office of bank	\$10.00
522120	Savings and Loans – not branch location or ATM	\$125.00
522121	S&L Branch or ATM – not main office of S&L	\$10.00
522298	Pawn Shop – whether title pawn or merchandise	Schedule G
522390	Check Cashing – companies and activities related to credit and mediation	\$34.00
523110	Securities, commodity – brokerage, portfolio, investment, other financial services Must Provide Board Certification: Alabama Electronic Security Board of Licensure	\$100.00
524210	Insurance Company and/or its agents – casualty, fire, and/or marine premiums	State Regulated
524114	Insurance Company and/or its agents – health, allied and all other premiums	State Regulated
524298	Agent Office – administration of third parties, pension funds, annuities, etc	\$34.00
525000	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	\$34.00
531110	Lessors of Residential Buildings and Dwellings- houses, apartments, duplex, mobile home, buildings. All lease/rental buildings/dwellings must comply with all applicable building All lease/rental buildings/dwellings must comply with all applicable Building and housing codes required by the City of Section. Failure to comply will result in the revocation of license.	\$34.00
531120	Lessors of Non-Residential Buildings (except mini warehouses)	\$34.00 per rental unit
531120 01	Lessors of Mini Warehouses	\$57.00
531190	Lessors of Other Real Estate Property-Renting Spaces for Park & Sell	\$11.00
531210	Estate – offices, agents, brokers, management, appraisers within the Town limits of Section	\$30.00
532112	Rental and leasing services- Passenger Car Leasing	Schedule G
532120	Rental and leasing services -Truck, Utility Trailer, and RV	Schedule G

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
532220	Rental and leasing services- Formal Wear and Costume Rental	Schedule G
532310	Rental and leasing services- General Rental Centers	Schedule G
532420	Rental and leasing services- Office Machinery and Equip. Rental	Schedule G
532490	Rental and leasing services- Other Commercial & Ind. Machinery and Equip. Rental and Leasing	Schedule G
532491	Telecommunication Towers-Any person firm or corp. that owns any tower or structure erected for the purpose of commercially using, leasing, renting or selling antenna or dish space for the receiving and/or broadcasting or relaying of wireless telephone, television, radio, microwave, or other communication signals. All towers must be permitted under other existing city ordinances prior to being licensed.	\$34.00
532210	Rental and leasing – movie and video rental	Schedule G
541110	Attorney/Lawyers – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$30.00
541191	Abstractor	\$32.00
541221	Accountant/CPAs–individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$30.00
541221	Tax Preparer, Bookkeeping and Payroll Services–individual and/or firm professional license	\$30.00
541310	Architect – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$41.00
541410	Interior Decorators and Designers, and Color Consultants	\$34.00
541621	Physician – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$101.00
541622	Dentist – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	\$50.00
541623	Chiropractor – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$101.00
541624	Optometrist – individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$81.00
541330	Engineer – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$30.00
541340	Drafting Services	\$34.00
541350	Building / Home Inspection Services	\$34.00
541370	Surveyor & Mapping – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$34.00
541430	Graphic Design Services	Schedule G
541511	Computer Programmer – individual and/or professional firm license	Schedule G
541519	Other Computer Related Services-Installers	Schedule G
541810	Advertising Agencies	Schedule G
541890	Sign Painting	Schedule G
541850	Display Advertising	Schedule G
541860	Direct Mail Advertising	Schedule G

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541921	Photographer – studios, portrait, services	\$30.00
541922	Commercial Photography	\$30.00
541930	Translation and Interpretation Services Must Provide Board Certification: Interpreters & Translators Board	Schedule G
541940	Veterinarian – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$34.00
541990	Professional Services Not Elsewhere Classified – scientific, technical,	\$30.00
551000	Management companies – offices, enterprises, regional, corporate	Schedule G
561440	Tax collection services on a contract or fee basis	Schedule G
561491	Repossession Services-automobiles, boats, furniture, appliances, etc	\$34.00
561492	Court Reporter / Stenographer	\$34.00
561611	Detective Agency, investigative service, patrol, security or guard service: Each person, firm or corp. engaged in the businesses or trades of the type listed in this category shall be approved by the Chief of Police of the Town of Section prior to obtaining a town license.	\$34.00
561622	Locksmiths- Any person firm or corp. engaged in the business of installing, Removing, or replacing integral locks, setting or resetting tumblers for combination locks in residential or commercial- Must be certified by The Alabama Electronic Security Board.	\$34.00
561621	Security-Alarms, monitoring, installation, repair Must Provide Board Certification: Alabama Electronic Security Board of Licensure	\$50.00
562623	Automobile Locksmiths Does Not require certification.	\$34.00
561710	Exterminating services – exterminating company, pest control Must Provide Board Certification: Department of Agriculture and Industries	\$21.00
561720	Janitorial firm – janitorial cleaning services – individual or firm	\$34.00
561730	Landscaping Services – MUST HAVE CERTIFICATION FROM DEPARTMENT OF AGRICULTURE	\$30.00
561731	Lawn Maintenance- Mowing, Trimming, Fertilization, etc. in the routine Maintenance of lawns or yards if the gross annual receipts from such Occupation-	\$30.00
561000	Administrative services – answering, employment, office, sec., travel	\$34.00
561990	Auctioneer Must Provide Board Certification: Auctioneers Board	\$34.00
562219	Waste management-Garbage Pick-up, Collection Services	\$34.00
562991	Septic Tank Pumping, Cleaning Services, Installation, Portable Toilets- MUST HAVE VALID LICENSE ISSUED BY THE AL ON-SITE WASTE WATER BOARD OF ALABAMA.	\$34.00
562212	Landfills, Garbage Dumps, Sludge Disposal, Trash	\$34.00
611000	Educational services – technical, computer, sports, services, business	\$34.00
611610	Dance Studios	\$34.00
621491	HMO – medical centers, clinics and services	\$34.00
621340	Outpatient Care Centers – all other types of services	\$34.00
621610	Home Healthcare Services	\$34.00
621910	Ambulance – ambulance company and/or services	\$34.00
622110	Hospitals – surgical, substance abuse, psychiatric, general care, special	\$34.00
623110	Nursing Home – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	\$34.00
623220	Residential Mental Health and Substance Abuse Facilities	\$34.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
623312	Homes for the Elderly	\$34.00
624110	Child and Youth Services	\$34.00
624120	Services for the Elderly and Persons with Disabilities	\$34.00
624210	Community Food Services	\$34.00
624230	Emergency and Other Relief Services	\$34.00
624310	Vocational Rehabilitation Services	\$34.00
624410	Child care (Daycare) - Anyone keeping unrelated children (1) must be permitted by the Alabama Department of Human Resources according to state law under the Child Care Act of 1971, amended 1988, Section 38-7, (2) must be licensed by the State of Alabama. Facilities must be inspected by the Town of Section for compliance with applicable building, fire and life safety codes, and the site location must be approved by the Planning Commission of the Town of Section for proper zoning:	\$21.00
711000	Performing Arts, Spectator Sports & Special Events – musical, teams, tracks, promoters, agents	\$34.00
711190	Circuses, Carnivals, Street Fairs	\$41.00 per day \$161.00 per week
711310	Rodeo with facilities	\$41.00 per day \$161.00 per week
712000	Museums – museums and historical sites, zoos, botanical gardens, parks	\$34.00
713120	Amusement Arcades- Each person, firm, or corporation engaged in the business of owning or operating an arcade or game room in the Town of Section shall seek prior approval from the Town Council. This fee shall be considered for the general operating license, additional license fees are levied for each machine.	\$34.00 must also purchase code 910300
713910	Golf courses and Country Clubs	\$34.00
713940	Fitness Centers, Health Spas, Skating Rink, Gymnasium	\$34.00
713950	Bowling Centers	\$75.00 first alley each additional alley \$15.00
713990	Carpet/Putt Putt Golf	\$34.00
713991	Driving, Practice Range	\$34.00
713992	Dance Halls	\$34.00
713993	Riding Clubs, recreational	\$34.00
713994	Go-cart, racetracks	\$34.00
721110	Hotels, Motels and Similar Facilities	\$34.00
721191	Bed and Breakfast Inns and Services	\$34.00
721211	RV Parks, and Travel Parks (must comply with requirements of the Zoning Ordinance of Section)	\$34.00
721310	Rooming Houses and Boarding Houses	\$34.00
722211	Restaurant – limited facility or service, drive in, fast food, pizzerias, Carry out, sandwich shops. Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the Alabama Health Department certifying that the restaurant, or place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the Town, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the town, or outside the town.	\$30.00
722212	Restaurant – full-service restaurant facility. Based on gross annual sales. No license shall be issued until the applicant presents a certificate issued by the	\$30.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
	Alabama Health Department certifying that the restaurant, or place of food preparation, meet Health Department criteria for the safe handling of food. There shall be no on-premises solicitation of sales at any residence in any Residential or Rural Farm Zone as defined by the Zoning Ordinance of the City, delivery of items to specific residential locations in Residential or Rural Farm Zones shall only be made if the items are purchased by negotiated sale from locations in non-Residential or non-Rural Farm Zones in the town, or outside the town.	
722213	Snack and Non-Alcoholic Beverage Bars (lunch stands) Must Provide Board Certification: Department of Health Permit	\$30.00
722320	Caterers Must Provide Board Certification: Department of Health Permit	\$30.00
722330	Mobile Food Services Must Provide Board Certification: Department of Health Permit	\$30.00
811121	Automotive body, paint, and interior repair and maintenance	\$21.00
811122	Automotive glass replacement shops	\$21.00
811192	Car Wash, Detailing, etc.	\$21.00
811198	All other automotive repair and maintenance	\$21.00
811191	Automotive oil change and lubrication shops	\$21.00
811211	Consumer Electronic Repair and Maintenance	\$34.00
811411	Home and Garden Equipment Repair and Maintenance	\$34.00
811490	Alterations	\$34.00
812191	Diet Centers	\$34.00
812111	Barber Shops Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$10.00 first chair each additional chair \$7.00
812112	Beauty Shops Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$15.00 first chair each additional chair \$6.00
812113	Nail Salon	\$30.00
812210	Funeral Homes and Funeral Services Must Provide Board Certification: Board of Funeral Services	\$50.00
812197	Tanning Beds/Salon	\$34.00
812198	Electrolysis	\$34.00
812199	Tattoo and Body Piercing Must Provide Board Certification: Department of Health Permit	\$100.00
812220	Cemeteries and Crematories	\$50.00
812310	Coin Operated Laundries and Drycleaners	\$41.00
812320	Dry-Cleaning and Laundry Services (Except Coin Operated)	\$13.00
812331	Linen Supply	\$21.00
812332	Industrial Launderers-uniform rental	\$26.00
812910	Kennel - Pet Care (except veterinary) services	\$34.00
812921	Photofinishing Laboratories (except One-Hour)	\$34.00
812990	Bail Bonding Services	\$30.00
812991	Personal Services-fortune telling, psychic, astrology and palm reading-Annual license rate is 1,000.00 and rate is reduced by 25.00 each year until such time as the annual rate reaches 500.00 and that rate becomes the minimum thereafter.	\$1,000.00
812992	Personal Services Pay-Telephone Equipment Concession Operators	\$15.00
812993	Personal Services-House Sitting Services	\$15.00
812994	Personal Services-Personal Fitness Trainer	\$15.00

Internal No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
812995	Personal Services-Wedding Chapels (except churches)	\$15.00
812996	Personal Services-Wedding Planning Services	\$15.00
910100	Category for number of – vending machines for all types vending-	\$11.00 each machine
910200	Category for number of – pool tables	\$50.00 first table each additional table \$25.00
910300	Category for number of – amusement devices and/or games-	\$11.00 each device
920000	Category for number of – <u>employees</u> as a basis for calculating license	\$34.00
930000	Category for number of – <u>square feet</u> used for calculating license amount	\$34.00
999000	Unclassified miscellaneous <u>business</u> services not elsewhere classified	\$34.00
999001	Unclassified miscellaneous <u>personal</u> services not elsewhere classified	\$34.00
999999	Delivery Business Located inside town limits	V
999999	Delivery Business Located outside town limits	V
923000	Administration of human resource programs	\$34.00
924000	Administration of Environmental Quality Programs	\$34.00
925000	Administration of housing, urban, comm..	\$34.00
926000	Administration of Economic programs	\$34.00
927000	Space, research, and technology	\$34.00
928000	National Security and International Affairs	\$34.00

Schedule G Based on Gross Amount of Stock:

More Than but	Less than	
0 -	1,000.00	10.00
1,000.00-	2,000.00	19.00
2,000.00-	3,000.00	27.00
3,000.00-	5,000.00	45.00
5,000.00-	10,000.00	65.00
10,000.00-	20,000.00	101.00
20,000.00	and above	130.00

Schedule "U" - 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 "T" -Telephones & _Telecommunications

Section 11-51-128, Code of Alabama 1975 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).