



Town of Silas (9427) Business License Fee Schedule

including General Information/FAQs



Thank you for doing business in the Town of Silas

All businesses operating in the city limits or police jurisdiction of the Town of Silas must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to <https://rds.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.
- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

Avenu Business License Department,
P.O. Box 830900,
Birmingham, AL 35283-0900.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Avenu does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts. Definition of

AL Code § 11-51-90.1 (2016)

(6) GROSS RECEIPTS. A measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

a. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer, and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local, or federal, including utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state, or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

b. A different basis for calculating the business license may be used by a municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2.

c. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within a municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by a municipality.

d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

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

Police Jurisdiction (PJ), Definition and Rate of

The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable. Those businesses located in this area may receive, but are not limited to, police, fire, safety, water, sewer, public health, safety, and protection from the municipality.

Penalty and Interest, Rate of

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

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

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

Posting of License

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

Transfer of License information

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

Type of License

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

Zoning

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

Questions?

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

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

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

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721191	Accommodations - bed and breakfast inns and services	\$90.00
721110	Accommodations - hotels, motels and similar facilities	\$90.00
721310	Accommodations - rooming houses and boarding houses	\$90.00
721214	Accommodations - trailer parks, RV parks, and travel parks	\$90.00
541211.00	Accountant/CPAs - individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	\$90.00
561499	Administrative services - answering, employment, office, sec, travel, (including private investigator)	\$65.00
511120	Advertising Media	\$65.00
524210	Agent Office - administration of third parties, pension funds, annuities, etc	\$90.00
115114	Agriculture support - cotton gins, farm mgt, post-harvest activities	\$65.00
561621	Alarm Companies - sprinklers & security-monitoring & installation Must Provide Board Certification: Alabama Electronic Security Board of Licensure	\$65.00
621910	Ambulance - ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	\$65.00
713110	Amusement - arcades, golf clubs, marinas, fitness, bowling centers	\$90.00
112990	Animal Production - dairy, cattle, ranching, sheep, chickens, poultry	\$65.00
315999	Apparel manufacturing - women, men, children, hosiery, lingerie, outerwear, accessories	\$200.00
335211	Appliance manufacturing - small appliance, lighting, electrical, battery, freezer	\$200.00
541310	Architect - individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	\$90.00
711310.00	Arts and sports - dance, musical, teams, tracks, promoters, agents	\$90.00
541110	Attorney/Lawyers - individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	\$90.00
522111	Bank Branch or ATM - not main office of bank State Regulated 11-51-130	
522110	Bank Main Office - not branch location or ATM State Regulated 11-51-130	
312132.02	Beer - wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
312132.00	Beer and Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$375.00
312122	Beer off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312121	Beer on/off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312212	Beverage manufacturing - all types of soft drinks, bottled water, breweries, ice	\$200.00
515112	Broadcasting - radio and television stations	\$90.00
444130	Building materials and Gardening Equipment Dealers - hardware, paint, home center, wallpaper, nursery	\$65.00
722320	Caterers - and/or mobile food services Must Provide Board Certification: Department of Health Permit	\$65.00
325998	Chemical manufacturing - of fertilizer, wood, pesticide, paint, soap, resin,	\$200.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
621310	Chiropractor - individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	\$90.00
448130	Clothing & accessories - men, women, children, infant, shoe, jewelry	\$65.00
334419	Computer & electronic manufacturing - audio, video, circuit boards, peripherals	\$200.00
541511	Computer Programmer - individual and/or professional firm license	\$90.00
236220	Contractors - <u>general contractors</u> , comm bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$90.00
237990	Contractors - <u>heavy construction</u> , highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	\$90.00
238990	Contractors - <u>specialty trade</u> - building equipment & mechanical install	\$65.00
238350	Contractors - <u>specialty trade</u> - carpentry contractors	\$65.00
238110	Contractors - <u>specialty trade</u> - concrete contractors	\$65.00
238310	Contractors - <u>specialty trade</u> - drywall, acoustical & insulation	\$65.00
238210	Contractors - <u>specialty trade</u> - electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	\$65.00
238910	Contractors - <u>specialty trade</u> - excavation and site development	\$65.00
238330	Contractors - <u>specialty trade</u> - floor coverings/all types	\$65.00
238150	Contractors - <u>specialty trade</u> - glass and glazing contractors	\$65.00
238220.01	Contractors - <u>specialty trade</u> - heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors	\$65.00
238140	Contractors - <u>specialty trade</u> - masonry and stone contractors	\$65.00
238320	Contractors - <u>specialty trade</u> - painting and wall covering	\$65.00
238220.00	Contractors - <u>specialty trade</u> - plumbing Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	\$65.00
238160	Contractors - <u>specialty trade</u> - roofing, siding & sheet metal	\$65.00
238120	Contractors - <u>specialty trade</u> - structural steel erection	\$65.00
238430	Contractors - <u>specialty trade</u> - tile, marble, terrazzo & mosaic	\$65.00
238115	Contractors - <u>specialty trade</u> - water well drilling & irrigation	\$65.00
238990	Contractors - <u>specialty trade</u> - wrecking and demolition	\$65.00
238990	Contractors - <u>specialty trades</u> contractors- non-general & non-heavy	\$65.00
492210	Couriers - couriers and local messengers, services, local delivery services	\$65.00
522390	Credit services - companies and activities related to credit and mediation	\$90.00
999999	Delivery License - (as defined in Section 21 of this Ordinance)	V

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
621210	Dentist - individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	\$90.00
611699	Educational services - technical, computer, sports, services, business	\$65.00
443112	Electronic & appliance store - household, radio, television, computers	\$65.00
541330	Engineer - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$90.00
561710	Exterminating services - exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	\$65.00
111998	Farming and Crop Production - agriculture, nursery, fruit growers	\$65.00
114119	Fishing & hunting - hunting and trapping, finfish, shellfish, supplies	\$65.00
445120	Food & beverage stores - grocery, convenience store, markets	\$90.00
311991	Food manufacturing - meat, seafood, grain, fruit, dairy, animal, poultry processing	\$200.00
113110	Forestry - logging, forestry, timber track operations, timber mgt.	\$90.00
812990.01	Fortune Teller or Clairvoyant - individual reader license	\$500.00
525990	Funds, trusts, other financial agencies - funds, plans, and/or programs organized to pool securities or other assets for others	\$90.00
812210	Funeral Homes and Funeral Services	\$65.00
442110	Furniture - furniture, home furnishings, stores, floor coverings, window	\$90.00
337129	Furniture manufacturing - cabinets, office, household, beds, medical, kitchen	\$200.00
447110	Gasoline Retail - selling gasoline with or without convenience stores	\$65.00
452990	General merchandise stores - department, warehouse clubs, superstores	\$90.00
446110	Health and Personal Care stores - drug, pharmacy, cosmetic, optical, health food	\$65.00
621491	HMO - medical centers and services	\$90.00
622110	Hospitals - surgical, substance abuse, psychiatric, general care, special	\$90.00
519190	Information services and data processing - providing, storing, processing, access to information	\$65.00
524126	Insurance Company and/or its agents - casualty, fire, and/or marine premiums State regulated §11-51-120 to 123	
524128	Insurance Company and/or its agents - health, allied and all other premiums State regulated §11-51-120 to 123	
561720	Janitorial firm -janitorial cleaning services - individual or firm	\$65.00
561730	Landscaping Services - tree removal, irrigation sprinkler	\$65.00
561731	Lawn Maintenance - tree trimming, lawn maintenance, pressure washing	\$90.00
316993	Leather manufacturing - shoes, luggage, handbag, related products, all footwear	\$200.00
333990	Machinery manufacturing - office machinery, industrial, engines, farm, HVAC	\$200.00
551111	Management companies - offices, enterprises, regional, corporate	\$90.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
332999	Metal fabrication - cutlery, structural, ornamental, machine shops	\$200.00
212299	Mining - (except for oil and gas) all related mining activities (where not State regulated)	\$90.00
213112	Mining support services - for oil and gas mining activities, oil/gas wells (where not State regulated)	\$90.00
339999	Miscellaneous manufacturing - specialty manufacturing not defined in separate categories	\$200.00
453220	Miscellaneous retailers - florist, gift, novelty, pet, art, tobacco,	\$65.00
512131	Motion pictures - theatres, videos, recording, drive-ins, sound studios	\$90.00
441310	Motor vehicle parts - auto, motorcycles, boats, parts, accessories \$ 65.00	\$65.00
441110	Motor vehicles - new and/or used - automobiles, motorcycles, etc. - dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	\$65.00
712110	Museums - museums and historical sites, zoos, botanical gardens, parks	\$65.00
327331	Nonmetallic manufacturing - glass, cement, lime, pottery, ceramic, brick, tile	\$200.00
454391	Non-Store Retailer - peddlers license / itinerant peddler	\$35.00 per day
454210	Non-store retailers - vending machine operators, direct selling, mail order	\$90.00
623110	Nursing care - residential care facility, day care, assisted living	\$65.00
623312	Nursing Home - care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	\$65.00
211111	Oil and gas extraction - natural gas liquid extraction, crude extraction-where not State regulated - See § 40-20-2(c)	\$90.00
621320	Optometrist - individual and/or firm professional license Must Provide Board Certification: Optometry Board	\$90.00
314129	Other manufacturing - mill operations not covered in 313, rugs, linen, curtains	\$200.00
812990.00	Other Personal Services - (including bail bondsmen)	\$65.00
621498	Outpatient Care Centers - all other types of services	\$90.00
322229	Paper manufacturing - pulp, paper, and converted products, stationary, tubes, cores	\$200.00
485114	Passenger transportation - bus terminals State regulated	\$65.00
485320	Passenger transportation - buses, taxi cabs, limousine service, buggy, charters	\$65.00
485113	Passenger transportation - charter and other vehicle transit services (where not State regulated)	\$65.00
485321	Passenger transportation - number of taxis, cabs, limousines, or buggies	\$65.00
522298	Pawn Shop - whether title pawn or merchandise	\$90.00
812199	Personal Care Services - hair, skin, barber, beautician, diet, nail, tanning Must Provide Board Certification: Alabama Board of Cosmetology and Barbering	\$65.00
324199	Petroleum and coal manufacturing - asphalt, grease, roofing, paving products	\$200.00
541921	Photographer - studios, portrait, commercial, services	\$65.00

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
621111	Physician - individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	\$90.00
326291	Plastic & rubber manufacturing - tires, pipe, hoses, belts, bottles, sheet, wrap, film	\$200.00
331521	Primary metal manufacturing - iron, steel, aluminum, wire, copper, foundries	\$200.00
323110	Printing - screen, quick, digital, books, lithographic, handbills, comm.	\$65.00
541990	Professional Services Not Elsewhere Classified - scientific, technical, (includes lumber dealers)	\$65.00
511110	Publishing industries - (except internet) newspaper, book, periodical, databases, software	\$65.00
531210	Real estate - offices, agents, brokers, management, appraisers	\$65.00
532310	Rental and leasing - auto, truck, trailer, RV, all tangible property	\$90.00
532230	Rental and leasing - movie and video rental	\$65.00
811412	Repairs and maintenance - all appliances, home & garden equipment	\$65.00
811219	Repairs and maintenance - all electronic equipment	\$65.00
811118	Repairs and maintenance - auto, paint/body, carwash, other vehicular	\$65.00
722110	Restaurant - full service restaurant facility Must Provide Board Certification: Department of Health Permit	\$65.00
722211	Restaurant - limited facility or service Must Provide Board Certification: Department of Health Permit	\$65.00
522121	S&L Branch or ATM - not main office of S&L State Regulated 11-51-131	
517410	Satellite Sales / service and set up	\$65.00
522120	Savings and Loans - not branch location or ATM State Regulated 11-51-131	
523999	Securities, commodity - brokerage, portfolio, investment, other financial services Must Provide Board Certification: Alabama Securities Commission	\$90.00
811430	Shoe Shop – Repair	\$65.00
487990	Sightseeing transportation - scenic and sightseeing, land, air, water, special trans	\$65.00
624110	Social assistance - shelters, vocational, child care, abuse, emergency	\$65.00
711310.01	Special Events - promoter of activity, disc jockey	\$65.00
451110	Sporting goods & hobbies - toy, fish, gun, books, games	\$65.00
541360	Surveyor - individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	\$90.00
541211.01	Tax Preparer/Bookkeeper	\$90.00
517322	Telecommunications - cellular and other wireless, paging	\$90.00
517310.01	Telecommunications - resellers of service	\$90.00
517310.00	Telecommunications - telephone local State regulated §11-51-128	

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
517320	Telecommunications - telephone long distance State regulated §11-51-128	
313112	Textile manufacturing - fabric, yarn, carpet, canvas, rope, twine, fabric mills	\$200.00
336112	Transportation manufacturing - manufacturing auto, truck, trailer, motor home, boat, ship, motorcycle	\$200.00
484110	Truck transportation - local, long-distance, freight, moving, and storage	\$65.00
484230	Truck transportation - terminal State regulated	
999111	Unclassified miscellaneous business services not elsewhere classified	\$65.00
999222	Unclassified miscellaneous personal services not elsewhere classified (including wrecker services)	\$90.00
453212	Used Merchandise Stores - books, miscellaneous, consignment, flea mkt.	\$65.00
221122	Utilities - electric power or light company State regulated § 11 -51 -129	
221310	Utilities - water, sewage treatment, steam, and other (where not State regulated)	\$90.00
221210	Utilities - natural gas company State regulated § 11 -51 -129	
541940	Veterinarian - individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	\$90.00
493110	Warehousing and storage - distribution, household, refrigerated, special	\$65.00
562998	Waste management - companies, trucks, septic tanks, landfill, services	\$65.00
421990	Wholesale trade - <u>durable</u> , vehicle, machinery, equipment, furniture	\$90.00
422720	Wholesale trade - wholesale gasoline distributor	\$90.00
422990	Wholesale trade - <u>non-durable</u> , paper, apparel, grocery, beverages, dairy	\$90.00
312132.01	Wine – wholesale distributor Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$275.00
312131.00	Wine off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
312131.01	Wine on/off premise Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	\$75.00
321999	Wood manufacturing - sawmills, wood preservation, veneer, trusses, millwork	\$200.00

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).